

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 03

Exhibit F-I-A

113 - Bessemer City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$13,989,882.64	\$1,525,911.15	\$2,420.66	\$4,451,434.46	\$0.00	\$28,383.54	\$0.00
Investments							
Receivables	\$56,453.62	\$702,955.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$1,074.22	\$0.00	\$2,548.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$145,299.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$9,490.86)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,414,449.20
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,084,411.17
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,617,206.09
Other Debits							
Total Assets and Other Debits:	\$14,036,845.40	\$2,375,240.75	\$2,420.66	\$4,453,982.46	\$0.00	\$28,383.54	\$118,116,066.46
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$1,433.50	\$7,976.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,622.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$9,659.93	\$0.00	\$0.00	\$0.00	(\$4,448.90)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,617,206.09
Total Liabilities:	\$5,055.72	\$17,636.65	\$0.00	\$0.00	\$0.00	(\$4,448.90)	\$16,617,206.09
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,498,860.37
Contributed Capital							
Reserved Fund Balance	\$483,658.47	\$2,519,287.57	\$0.00	\$0.00	\$0.00	\$784.07	\$0.00
Unreserved Fund balance	\$13,548,131.21	(\$161,683.47)	\$2,420.66	\$4,453,982.46	\$0.00	\$32,048.37	\$0.00
Total Fund Equity:	\$14,031,789.68	\$2,357,604.10	\$2,420.66	\$4,453,982.46	\$0.00	\$32,832.44	\$101,498,860.37
Total Liabilities and Fund Equity:	\$14,036,845.40	\$2,375,240.75	\$2,420.66	\$4,453,982.46	\$0.00	\$28,383.54	\$118,116,066.46

Information in this report has been reconciled to the corresponding bank statements.