

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, Fiscal Period 11**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$14,218,913.02	(\$181,120.78)	\$2,420.45	\$4,434,757.50	\$0.00	\$23,250.67	\$0.00
Investments							
Receivables	\$0.00	\$53,311.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$122,316.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$15,211.31)	\$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	\$97,363,728.00
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,018,142.37
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,192,110.87
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,203,701.71</b>	<b>(\$5,492.90)</b>	<b>\$2,420.45</b>	<b>\$4,434,757.50</b>	<b>\$0.00</b>	<b>\$23,250.67</b>	<b>\$117,573,981.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59.71	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,192,110.87
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$59.71</b>	<b>\$17,192,110.87</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,381,870.37
Contributed Capital							
Reserved Fund Balance	\$576,631.25	\$1,602,575.56	\$0.00	\$107,969.50	\$0.00	\$1,624.01	\$0.00
Unreserved Fund balance	\$13,627,070.46	(\$1,608,068.46)	\$2,420.45	\$4,326,788.00	\$0.00	\$21,566.95	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,203,701.71</b>	<b>(\$5,492.90)</b>	<b>\$2,420.45</b>	<b>\$4,434,757.50</b>	<b>\$0.00</b>	<b>\$23,190.96</b>	<b>\$100,381,870.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,203,701.71</b>	<b>(\$5,492.90)</b>	<b>\$2,420.45</b>	<b>\$4,434,757.50</b>	<b>\$0.00</b>	<b>\$23,250.67</b>	<b>\$117,573,981.24</b>

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