

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 01**

Exhibit F-I-A

**192 - Sheffield City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,342,012.57	\$66,917.24	\$837,647.51	\$16,134.11	\$0.00	\$4,274,603.05	\$0.00
Investments							
Receivables	\$12,480.24	\$134,691.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$40,747.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,401.49	\$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	\$16,852,248.54
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,477,527.70
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,356,894.30</b>	<b>\$242,355.95</b>	<b>\$837,647.51</b>	<b>\$16,134.11</b>	<b>\$0.00</b>	<b>\$4,274,603.05</b>	<b>\$20,329,776.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	(\$21,768.59)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$21,768.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$9.31	\$9,348.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,477,527.70
<b>Total Liabilities:</b>	<b>\$9.31</b>	<b>\$9,348.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,477,527.70</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,852,248.54
Contributed Capital							
Reserved Fund Balance	\$145,922.58	\$463,601.92	\$0.00	\$0.00	\$0.00	\$6,299.86	\$0.00
Unreserved Fund balance	\$2,210,962.41	(\$230,593.99)	\$837,647.51	\$16,134.11	\$0.00	\$4,268,303.19	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,356,884.99</b>	<b>\$233,007.93</b>	<b>\$837,647.51</b>	<b>\$16,134.11</b>	<b>\$0.00</b>	<b>\$4,274,603.05</b>	<b>\$16,852,248.54</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,356,894.30</b>	<b>\$242,355.95</b>	<b>\$837,647.51</b>	<b>\$16,134.11</b>	<b>\$0.00</b>	<b>\$4,274,603.05</b>	<b>\$20,329,776.24</b>

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