

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 08**

Exhibit F-I-A

040 - Lawrence County 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 | \$8,158,725.88 | \$2,639,431.21 | \$4,099,151.48 | \$5,979,189.08 | \$0.00 | \$132,060.05 | \$0.00 |
| Investments | \$2,000,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$470,716.40 | \$0.00 |
| Receivables | \$98,261.07 | \$387,039.26 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$176,910.15 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | | | | | | | |
| Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$82,015,552.40 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$699,198.24 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,999,695.85 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$27,853,229.23 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$10,256,986.95 | \$3,203,380.62 | \$4,099,151.48 | \$5,979,189.08 | \$0.00 | \$602,776.45 | \$113,567,675.72 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$46,591.53 | \$203,569.82 | \$0.00 | \$0.00 | \$0.00 | \$46.74 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | (\$5,186.63) | \$23,114.21 | \$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 | \$30,852,925.08 |
| Total Liabilities: | \$41,404.90 | \$226,684.03 | \$0.00 | \$0.00 | \$0.00 | \$46.74 | \$30,852,925.08 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$82,714,750.64 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$3,556,425.70 | \$1,475,200.99 | \$0.00 | \$2,616,281.36 | \$0.00 | \$6,319.84 | \$0.00 |
| Unreserved Fund balance | \$6,659,156.35 | \$1,501,495.60 | \$4,099,151.48 | \$3,362,907.72 | \$0.00 | \$596,409.87 | \$0.00 |
| Total Fund Equity: | \$10,215,582.05 | \$2,976,696.59 | \$4,099,151.48 | \$5,979,189.08 | \$0.00 | \$602,729.71 | \$82,714,750.64 |
| Total Liabilities and Fund Equity: | \$10,256,986.95 | \$3,203,380.62 | \$4,099,151.48 | \$5,979,189.08 | \$0.00 | \$602,776.45 | \$113,567,675.72 |

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