

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 05**

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 | \$8,673,430.44 | \$1,062,669.84 | \$4,081,710.47 | \$6,552,144.00 | \$0.00 | \$133,045.31 | \$0.00 |
| Investments | \$2,000,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$489,054.80 | \$0.00 |
| Receivables | \$98,261.07 | \$449,149.47 | \$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: | \$10,771,691.51 | \$1,688,729.46 | \$4,081,710.47 | \$6,552,144.00 | \$0.00 | \$622,100.11 | \$113,567,675.72 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$51,242.09 | \$203,683.69 | \$0.00 | \$0.00 | \$0.00 | \$46.74 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$837.31 | \$27,008.36 | \$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: | \$52,079.40 | \$230,692.05 | \$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 | \$1,854,194.47 | \$1,317,575.96 | \$0.00 | \$2,616,281.36 | \$0.00 | \$4,177.84 | \$0.00 |
| Unreserved Fund balance | \$8,865,417.64 | \$140,461.45 | \$4,081,710.47 | \$3,935,862.64 | \$0.00 | \$617,875.53 | \$0.00 |
| Total Fund Equity: | \$10,719,612.11 | \$1,458,037.41 | \$4,081,710.47 | \$6,552,144.00 | \$0.00 | \$622,053.37 | \$82,714,750.64 |
| Total Liabilities and Fund Equity: | \$10,771,691.51 | \$1,688,729.46 | \$4,081,710.47 | \$6,552,144.00 | \$0.00 | \$622,100.11 | \$113,567,675.72 |

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