

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2021**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$7,937,059.08	\$612,551.42	\$4,156,829.26	\$7,864,130.99	\$0.00	\$121,134.90	\$0.00
Investments	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$488,312.40	\$0.00
Receivables	\$642,778.53	\$1,872,486.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$48,770.19	\$222,464.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$10,628,607.80</b>	<b>\$2,884,413.26</b>	<b>\$4,156,829.26</b>	<b>\$7,864,130.99</b>	<b>\$0.00</b>	<b>\$609,447.30</b>	<b>\$113,567,675.72</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$113,274.74	\$214,805.01	\$0.00	\$113,881.47	\$0.00	\$46.74	\$0.00
Interfund Payable	\$222,464.74	\$48,770.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$5,598.21	\$29,990.18	\$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
<b>Total Liabilities:</b>	<b>\$341,337.69</b>	<b>\$293,565.38</b>	<b>\$0.00</b>	<b>\$113,881.47</b>	<b>\$0.00</b>	<b>\$46.74</b>	<b>\$30,852,925.08</b>
<b>Fund Equity:</b>							
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	\$582,644.94	\$212,225.53	\$0.00	\$2,616,281.36	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$9,704,625.17	\$2,378,622.35	\$4,156,829.26	\$5,133,968.16	\$0.00	\$609,400.56	\$0.00
<b>Total Fund Equity:</b>	<b>\$10,287,270.11</b>	<b>\$2,590,847.88</b>	<b>\$4,156,829.26</b>	<b>\$7,750,249.52</b>	<b>\$0.00</b>	<b>\$609,400.56</b>	<b>\$82,714,750.64</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,628,607.80</b>	<b>\$2,884,413.26</b>	<b>\$4,156,829.26</b>	<b>\$7,864,130.99</b>	<b>\$0.00</b>	<b>\$609,447.30</b>	<b>\$113,567,675.72</b>

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