

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2017**

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	\$5,788,061.94	\$795,676.36	\$3,061,531.18	\$587,387.14	\$0.00	\$117,128.63	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$502,033.99	\$0.00
Receivables	\$463,341.88	\$1,148,716.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$76,717.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$190,159.59	\$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	\$70,958,909.95
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,447,264.80
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,623,165.54
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,715,815.37
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,328,120.95</b>	<b>\$2,134,552.88</b>	<b>\$3,061,531.18</b>	<b>\$587,387.14</b>	<b>\$0.00</b>	<b>\$619,162.62</b>	<b>\$107,745,155.66</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$16,639.89	\$208,043.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$76,717.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$5,030.00	\$30,255.75	\$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	\$28,338,980.91
<b>Total Liabilities:</b>	<b>\$21,669.89</b>	<b>\$315,016.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,338,980.91</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,406,174.75
Contributed Capital							
Reserved Fund Balance	\$6,880.55	\$198,968.26	\$810,382.50	\$14,380.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$6,299,570.51	\$1,620,567.82	\$2,251,148.68	\$573,007.14	\$0.00	\$619,162.62	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,306,451.06</b>	<b>\$1,819,536.08</b>	<b>\$3,061,531.18</b>	<b>\$587,387.14</b>	<b>\$0.00</b>	<b>\$619,162.62</b>	<b>\$79,406,174.75</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,328,120.95</b>	<b>\$2,134,552.88</b>	<b>\$3,061,531.18</b>	<b>\$587,387.14</b>	<b>\$0.00</b>	<b>\$619,162.62</b>	<b>\$107,745,155.66</b>

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