

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 05**

Exhibit F-I-A

*040 - Lawrence County Schools*

| Description                               | GOVERNMENTAL          |                       |                       |                       | PROPRIETARY         | FIDUCIARY           | ACCOUNT                 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|-------------------------|
|   | General               | Special Revenue       | Debt Service          | Capital Projects      | Enterp/<br>Internal | Trust Agency        | GROUPS<br>F/A L/T Dept  |
| <b>Assets and Other Debits:</b>           |                       |                       |                       |                       |                     |                     |                         |
| <b>Assets:</b>                            |                       |                       |                       |                       |                     |                     |                         |
| Cash                                      | \$7,373,327.74        | \$1,215,888.73        | \$2,968,489.19        | \$8,587,590.10        | \$0.00              | \$168,878.23        | \$0.00                  |
| Investments                               | \$2,000,000.00        | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$497,583.05        | \$0.00                  |
| Receivables                               | \$10,136.62           | \$437,911.16          | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                  |
| Interfund Receivables                     |                       |                       |                       |                       |                     |                     |                         |
| Inventories                               | \$0.00                | \$165,860.97          | \$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              | \$81,870,882.30         |
| Construction In Progress                  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$115,853.00            |
| <b>Other Debits:</b>                      |                       |                       |                       |                       |                     |                     |                         |
| Amounts Available                         | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$2,652,013.24          |
| Amounts to be Provided                    | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$22,217,467.59         |
| Other Debits                              |                       |                       |                       |                       |                     |                     |                         |
| <b>Total Assets and Other Debits:</b>     | <b>\$9,383,464.36</b> | <b>\$1,819,660.86</b> | <b>\$2,968,489.19</b> | <b>\$8,587,590.10</b> | <b>\$0.00</b>       | <b>\$666,461.28</b> | <b>\$106,856,216.13</b> |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                       |                       |                     |                     |                         |
| <b>Liabilities:</b>                       |                       |                       |                       |                       |                     |                     |                         |
| Claims Payable                            | \$83,283.27           | \$105,158.68          | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                  |
| Interfund Payable                         |                       |                       |                       |                       |                     |                     |                         |
| Other Liabilities                         | \$45.03               | \$31,084.77           | \$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              | \$24,869,480.83         |
| <b>Total Liabilities:</b>                 | <b>\$83,328.30</b>    | <b>\$136,243.45</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$24,869,480.83</b>  |
| <b>Fund Equity:</b>                       |                       |                       |                       |                       |                     |                     |                         |
| Investments in General Fixed Assets       | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$81,986,735.30         |
| Contributed Capital                       |                       |                       |                       |                       |                     |                     |                         |
| Reserved Fund Balance                     | \$685,523.68          | \$605,354.35          | \$0.00                | \$0.00                | \$0.00              | \$5,773.80          | \$0.00                  |
| Unreserved Fund balance                   | \$8,614,612.38        | \$1,078,063.06        | \$2,968,489.19        | \$8,587,590.10        | \$0.00              | \$660,687.48        | \$0.00                  |
| <b>Total Fund Equity:</b>                 | <b>\$9,300,136.06</b> | <b>\$1,683,417.41</b> | <b>\$2,968,489.19</b> | <b>\$8,587,590.10</b> | <b>\$0.00</b>       | <b>\$666,461.28</b> | <b>\$81,986,735.30</b>  |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$9,383,464.36</b> | <b>\$1,819,660.86</b> | <b>\$2,968,489.19</b> | <b>\$8,587,590.10</b> | <b>\$0.00</b>       | <b>\$666,461.28</b> | <b>\$106,856,216.13</b> |

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