

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2018**

Exhibit F-I-A

*040 - Lawrence County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$6,924,866.93	\$1,513,782.42	\$3,368,580.24	\$571,862.88	\$0.00	\$131,339.58	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$462,260.74	\$0.00
Receivables	\$474,859.95	\$789,546.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$59,661.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$141,311.15	\$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	\$80,594,138.99
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,320.54
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,991,008.58
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,485,349.74
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,459,388.79</b>	<b>\$2,444,640.21</b>	<b>\$3,368,580.24</b>	<b>\$571,862.88</b>	<b>\$0.00</b>	<b>\$593,600.32</b>	<b>\$108,084,817.85</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$41,274.00	\$195,747.23	\$0.00	\$2,650.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$59,661.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$492,739.63	\$28,674.34	\$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	\$27,476,358.32
<b>Total Liabilities:</b>	<b>\$534,013.63</b>	<b>\$284,083.48</b>	<b>\$0.00</b>	<b>\$2,650.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$27,476,358.32</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,608,459.53
Contributed Capital							
Reserved Fund Balance	\$63,740.77	\$233,381.52	\$0.00	\$13,025.60	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$6,861,634.39	\$1,927,175.21	\$3,368,580.24	\$556,187.28	\$0.00	\$593,600.32	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,925,375.16</b>	<b>\$2,160,556.73</b>	<b>\$3,368,580.24</b>	<b>\$569,212.88</b>	<b>\$0.00</b>	<b>\$593,600.32</b>	<b>\$80,608,459.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,459,388.79</b>	<b>\$2,444,640.21</b>	<b>\$3,368,580.24</b>	<b>\$571,862.88</b>	<b>\$0.00</b>	<b>\$593,600.32</b>	<b>\$108,084,817.85</b>

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