

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2022**

Exhibit F-I-A

**039 - Lauderdale County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$12,900,544.18	\$1,548,068.79	\$335,547.19	\$30,747,013.75	\$0.00	\$1,161,818.86	\$0.00
Investments							
Receivables	\$1,776,723.60	\$4,080,976.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$287,504.45	\$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	\$88,615,491.14
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,880,730.56
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,261,336.72
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,677,267.78</b>	<b>\$5,916,549.62</b>	<b>\$335,547.19</b>	<b>\$30,747,013.75</b>	<b>\$0.00</b>	<b>\$1,161,818.86</b>	<b>\$132,757,558.42</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$636,608.81	\$0.00	\$0.00	\$0.00	\$0.00	\$22,886.13	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,261,336.72
<b>Total Liabilities:</b>	<b>\$636,608.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,886.13</b>	<b>\$24,261,336.72</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108,496,221.70
Contributed Capital							
Reserved Fund Balance	\$542,622.35	\$480,530.76	\$0.00	\$1,734,409.34	\$0.00	\$41,287.79	\$0.00
Unreserved Fund balance	\$13,498,036.62	\$5,436,018.86	\$335,547.19	\$29,012,604.41	\$0.00	\$1,097,644.94	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,040,658.97</b>	<b>\$5,916,549.62</b>	<b>\$335,547.19</b>	<b>\$30,747,013.75</b>	<b>\$0.00</b>	<b>\$1,138,932.73</b>	<b>\$108,496,221.70</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,677,267.78</b>	<b>\$5,916,549.62</b>	<b>\$335,547.19</b>	<b>\$30,747,013.75</b>	<b>\$0.00</b>	<b>\$1,161,818.86</b>	<b>\$132,757,558.42</b>

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