

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2020**

Exhibit F-I-A

**165 - Lanett City Schools**

| Description                               | GOVERNMENTAL          |                     |                   | Capital<br>Projects | PROPRIETARY         | FIDUCIARY          | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|-----------------------|---------------------|-------------------|---------------------|---------------------|--------------------|-----------------------------------|
|   | General               | Special<br>Revenue  | Debt<br>Service   |                     | Enterp/<br>Internal | Trust Agency       |                                   |
| <b>Assets and Other Debits:</b>           |                       |                     |                   |                     |                     |                    |                                   |
| <b>Assets:</b>                            |                       |                     |                   |                     |                     |                    |                                   |
| Cash                                      | \$2,314,234.75        | \$304,879.50        | \$5,790.06        | \$219,696.13        | \$0.00              | \$70,031.71        | \$0.00                            |
| Investments                               |                       |                     |                   |                     |                     |                    |                                   |
| Receivables                               | \$179,956.91          | \$38,915.17         | \$0.00            | \$0.00              | \$0.00              | \$0.00             | \$0.00                            |
| Interfund Receivables                     |                       |                     |                   |                     |                     |                    |                                   |
| Inventories                               | \$0.00                | \$29,509.67         | \$0.00            | \$0.00              | \$0.00              | \$0.00             | \$0.00                            |
| Other Assets                              | \$9,568.22            | \$0.00              | \$0.00            | \$0.00              | \$0.00              | \$0.00             | \$0.00                            |
| Fixed Assets                              | \$0.00                | \$0.00              | \$0.00            | \$0.00              | \$0.00              | \$0.00             | \$7,094,214.37                    |
| Construction In Progress                  |                       |                     |                   |                     |                     |                    |                                   |
| <b>Other Debits:</b>                      |                       |                     |                   |                     |                     |                    |                                   |
| Amounts Available                         |                       |                     |                   |                     |                     |                    |                                   |
| Amounts to be Provided                    | \$0.00                | \$0.00              | \$0.00            | \$0.00              | \$0.00              | \$0.00             | \$433,743.82                      |
| Other Debits                              |                       |                     |                   |                     |                     |                    |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$2,503,759.88</b> | <b>\$373,304.34</b> | <b>\$5,790.06</b> | <b>\$219,696.13</b> | <b>\$0.00</b>       | <b>\$70,031.71</b> | <b>\$7,527,958.19</b>             |
| <b>Liabilities and Fund Equity:</b>       |                       |                     |                   |                     |                     |                    |                                   |
| <b>Liabilities:</b>                       |                       |                     |                   |                     |                     |                    |                                   |
| Claims Payable                            | \$34,177.75           | \$17,983.20         | \$0.00            | \$0.00              | \$0.00              | \$0.00             | \$0.00                            |
| Interfund Payable                         |                       |                     |                   |                     |                     |                    |                                   |
| Other Liabilities                         | \$0.00                | \$2,172.56          | \$0.00            | \$0.00              | \$0.00              | \$22,059.47        | \$0.00                            |
| Long-Term Liabilities                     | \$0.00                | \$0.00              | \$0.00            | \$0.00              | \$0.00              | \$0.00             | \$433,743.82                      |
| <b>Total Liabilities:</b>                 | <b>\$34,177.75</b>    | <b>\$20,155.76</b>  | <b>\$0.00</b>     | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$22,059.47</b> | <b>\$433,743.82</b>               |
| <b>Fund Equity:</b>                       |                       |                     |                   |                     |                     |                    |                                   |
| Investments in General Fixed Assets       | \$0.00                | \$0.00              | \$0.00            | \$0.00              | \$0.00              | \$0.00             | \$7,094,214.37                    |
| Contributed Capital                       |                       |                     |                   |                     |                     |                    |                                   |
| Reserved Fund Balance                     | \$0.00                | \$28,490.21         | \$0.00            | \$0.00              | \$0.00              | (\$2,896.57)       | \$0.00                            |
| Unreserved Fund balance                   | \$2,469,582.13        | \$324,658.37        | \$5,790.06        | \$219,696.13        | \$0.00              | \$50,868.81        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$2,469,582.13</b> | <b>\$353,148.58</b> | <b>\$5,790.06</b> | <b>\$219,696.13</b> | <b>\$0.00</b>       | <b>\$47,972.24</b> | <b>\$7,094,214.37</b>             |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$2,503,759.88</b> | <b>\$373,304.34</b> | <b>\$5,790.06</b> | <b>\$219,696.13</b> | <b>\$0.00</b>       | <b>\$70,031.71</b> | <b>\$7,527,958.19</b>             |

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