

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 04**

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$8,069,514.38 | \$1,757,554.75 | \$5,084,533.16 | \$3,998,518.51 | \$0.00 | \$146,196.87 | \$0.00 |
| Investments | \$2,000,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$452,179.84 | \$0.00 |
| Receivables | \$31,293.61 | \$325,188.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$269,371.36 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$3,004.73 | \$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 | \$83,162,090.35 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,637,566.22 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,359,375.25 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$28,060,613.07 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$10,103,812.72 | \$2,352,114.95 | \$5,084,533.16 | \$3,998,518.51 | \$0.00 | \$598,376.71 | \$120,219,644.89 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$19,075.02 | \$243,286.97 | \$0.00 | \$0.00 | \$0.00 | \$46.74 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | (\$781.77) | \$21,384.38 | \$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 | \$31,419,988.32 |
| Total Liabilities: | \$18,293.25 | \$264,671.35 | \$0.00 | \$0.00 | \$0.00 | \$46.74 | \$31,419,988.32 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$88,799,656.57 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$2,587,698.17 | \$1,187,037.65 | \$0.00 | \$0.00 | \$0.00 | \$20,930.53 | \$0.00 |
| Unreserved Fund balance | \$7,497,821.30 | \$900,405.95 | \$5,084,533.16 | \$3,998,518.51 | \$0.00 | \$577,399.44 | \$0.00 |
| Total Fund Equity: | \$10,085,519.47 | \$2,087,443.60 | \$5,084,533.16 | \$3,998,518.51 | \$0.00 | \$598,329.97 | \$88,799,656.57 |
| Total Liabilities and Fund Equity: | \$10,103,812.72 | \$2,352,114.95 | \$5,084,533.16 | \$3,998,518.51 | \$0.00 | \$598,376.71 | \$120,219,644.89 |

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