

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 07**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$8,842,477.55	\$1,909,628.67	\$4,315,553.82	\$3,687,603.22	\$0.00	\$164,476.21	\$0.00
Investments	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$452,692.62	\$0.00
Receivables	\$31,293.61	\$333,514.39	\$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	\$3,039.25	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$10,876,810.41</b>	<b>\$2,512,514.42</b>	<b>\$4,315,553.82</b>	<b>\$3,687,603.22</b>	<b>\$0.00</b>	<b>\$617,168.83</b>	<b>\$120,219,644.89</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$13,674.67	\$342,927.79	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$31.15	\$14,289.58	\$0.00	\$0.00	\$0.00	\$0.05	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,419,988.32
<b>Total Liabilities:</b>	<b>\$13,705.82</b>	<b>\$357,217.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46.79</b>	<b>\$31,419,988.32</b>
<b>Fund Equity:</b>							
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	\$2,632,055.38	\$1,493,419.30	\$0.00	\$0.00	\$0.00	\$24,115.71	\$0.00
Unreserved Fund balance	\$8,231,049.21	\$661,877.75	\$4,315,553.82	\$3,687,603.22	\$0.00	\$593,006.33	\$0.00
<b>Total Fund Equity:</b>	<b>\$10,863,104.59</b>	<b>\$2,155,297.05</b>	<b>\$4,315,553.82</b>	<b>\$3,687,603.22</b>	<b>\$0.00</b>	<b>\$617,122.04</b>	<b>\$88,799,656.57</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,876,810.41</b>	<b>\$2,512,514.42</b>	<b>\$4,315,553.82</b>	<b>\$3,687,603.22</b>	<b>\$0.00</b>	<b>\$617,168.83</b>	<b>\$120,219,644.89</b>

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