

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2023

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	\$10,622,538.90	(\$436,948.01)	\$5,983,669.54	\$16,223,525.00	\$0.00	\$151,814.98	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$2,695,797.89	\$0.00	\$447,042.54	\$0.00
Receivables	\$1,089,943.71	\$3,305,195.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$85,045.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$251,506.48	\$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	\$85,927,773.53
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,226,170.01
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,103,505.87
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,336,670.45
Other Debits							
Total Assets and Other Debits:	\$15,300,567.85	\$3,119,753.70	\$5,983,669.54	\$18,919,322.89	\$0.00	\$598,857.52	\$139,594,119.86
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$5,537.69	\$478,939.49	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable	\$0.00	\$85,045.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$10,787.79	\$28,931.99	\$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	\$44,440,176.32
Total Liabilities:	\$16,325.48	\$592,917.47	\$0.00	\$0.00	\$0.00	\$46.79	\$44,440,176.32
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,153,943.54
Contributed Capital							
Reserved Fund Balance	\$3,279,053.04	\$281,288.04	\$0.00	\$16,000.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$12,005,189.33	\$2,245,548.19	\$5,983,669.54	\$18,903,322.89	\$0.00	\$598,810.73	\$0.00
Total Fund Equity:	\$15,284,242.37	\$2,526,836.23	\$5,983,669.54	\$18,919,322.89	\$0.00	\$598,810.73	\$95,153,943.54
Total Liabilities and Fund Equity:	\$15,300,567.85	\$3,119,753.70	\$5,983,669.54	\$18,919,322.89	\$0.00	\$598,857.52	\$139,594,119.86

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