

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 03**

**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	\$10,452,073.46	\$292,374.16	\$6,554,325.87	\$18,577,825.28	\$0.00	\$236,336.74	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$461,483.46	\$0.00
Receivables	\$89,613.79	\$604,187.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$14,044,726.50</b>	<b>\$1,148,068.12</b>	<b>\$6,554,325.87</b>	<b>\$18,577,825.28</b>	<b>\$0.00</b>	<b>\$697,820.20</b>	<b>\$139,594,119.86</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$77,544.68	\$362,180.70	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$1,446.58	\$29,516.94	\$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
<b>Total Liabilities:</b>	<b>\$78,991.26</b>	<b>\$391,697.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46.79</b>	<b>\$44,440,176.32</b>
<b>Fund Equity:</b>							
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	\$4,390,340.44	\$694,452.91	\$0.00	\$1,274,070.58	\$0.00	\$7,396.00	\$0.00
Unreserved Fund balance	\$9,575,394.80	\$61,917.57	\$6,554,325.87	\$17,303,754.70	\$0.00	\$690,377.41	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,965,735.24</b>	<b>\$756,370.48</b>	<b>\$6,554,325.87</b>	<b>\$18,577,825.28</b>	<b>\$0.00</b>	<b>\$697,773.41</b>	<b>\$95,153,943.54</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,044,726.50</b>	<b>\$1,148,068.12</b>	<b>\$6,554,325.87</b>	<b>\$18,577,825.28</b>	<b>\$0.00</b>	<b>\$697,820.20</b>	<b>\$139,594,119.86</b>

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