

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 06**

**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	\$12,899,592.37	(\$1,661,849.20)	\$5,482,814.07	\$18,189,532.46	\$0.00	\$266,409.31	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$462,691.66	\$0.00
Receivables	\$89,613.79	\$526,223.55	\$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	\$89,841,724.05
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,455,559.03
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,731,440.56
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,708,735.76
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$16,492,245.41</b>	<b>(\$884,119.17)</b>	<b>\$5,482,814.07</b>	<b>\$18,189,532.46</b>	<b>\$0.00</b>	<b>\$729,100.97</b>	<b>\$139,737,459.40</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$62,794.68	\$523,601.61	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$1,446.58	\$28,404.03	\$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>\$64,241.26</b>	<b>\$552,005.64</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	\$95,297,283.08
Contributed Capital							
Reserved Fund Balance	\$4,740,891.96	\$971,564.01	\$0.00	\$1,274,070.58	\$0.00	\$18,754.15	\$0.00
Unreserved Fund balance	\$11,687,112.19	(\$2,407,688.82)	\$5,482,814.07	\$16,915,461.88	\$0.00	\$710,300.03	\$0.00
<b>Total Fund Equity:</b>	<b>\$16,428,004.15</b>	<b>(\$1,436,124.81)</b>	<b>\$5,482,814.07</b>	<b>\$18,189,532.46</b>	<b>\$0.00</b>	<b>\$729,054.18</b>	<b>\$95,297,283.08</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,492,245.41</b>	<b>(\$884,119.17)</b>	<b>\$5,482,814.07</b>	<b>\$18,189,532.46</b>	<b>\$0.00</b>	<b>\$729,100.97</b>	<b>\$139,737,459.40</b>

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