

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 08**

**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	\$13,174,342.80	\$841,981.31	\$6,007,669.99	\$17,353,022.28	\$0.00	\$141,923.30	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$459,774.66	\$0.00
Receivables	\$89,613.79	\$332,984.04	\$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>\$16,766,995.84</b>	<b>\$1,426,471.83</b>	<b>\$6,007,669.99</b>	<b>\$17,353,022.28</b>	<b>\$0.00</b>	<b>\$601,697.96</b>	<b>\$139,737,459.40</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$57,794.68	\$398,723.52	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$1,446.58	\$26,377.48	\$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>\$59,241.26</b>	<b>\$425,101.00</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	\$4,856,660.07	\$749,231.34	\$0.00	\$1,348,950.58	\$0.00	\$13,738.43	\$0.00
Unreserved Fund balance	\$11,851,094.51	\$252,139.49	\$6,007,669.99	\$16,004,071.70	\$0.00	\$587,912.74	\$0.00
<b>Total Fund Equity:</b>	<b>\$16,707,754.58</b>	<b>\$1,001,370.83</b>	<b>\$6,007,669.99</b>	<b>\$17,353,022.28</b>	<b>\$0.00</b>	<b>\$601,651.17</b>	<b>\$95,297,283.08</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,766,995.84</b>	<b>\$1,426,471.83</b>	<b>\$6,007,669.99</b>	<b>\$17,353,022.28</b>	<b>\$0.00</b>	<b>\$601,697.96</b>	<b>\$139,737,459.40</b>

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