STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 03

Exhibit F-I-A

040 - Lawrence County Schools

Description	GOVERNMENTAL General	Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$14,457,881.55	$848,076.74	$6,889,435.60	$15,236,916.29	$0.00	$158,969.16	$0.00
Investments	$3,500,000.00	$0.00	$0.00	$0.00	$0.00	$458,596.10	$0.00
Receivables	$897,752.37	$1,000,131.10	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$288,637.50	$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	$90,525,858.46
Construction In Progress	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,220,791.50
Other Debits:							
Amounts Available	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,116,239.77
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$38,596,787.20
Other Debits							
Total Assets and Other Debits:	**$18,858,673.17**	**$2,136,845.34**	**$6,889,435.60**	**$15,236,916.29**	**$0.00**	**$617,565.26**	**$143,459,676.93**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$74,631.43	$118,380.15	$0.00	$0.00	$0.00	$46.74	$0.00
Interfund Payable	$0.00	$23,649.94	$0.00	$0.00	$0.00	$0.00	$0.00
Other Liabilities	$33,415.33	$17,382.52	$0.00	$0.00	$0.00	($9,716.19)	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$42,713,026.97
Total Liabilities:	**$108,046.76**	**$159,412.61**	**$0.00**	**$0.00**	**$0.00**	**($9,669.45)**	**$42,713,026.97**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100,746,649.96
Contributed Capital							
Reserved Fund Balance	$4,604,513.55	$584,820.67	$0.00	$1,274,070.58	$0.00	$10,221.95	$0.00
Unreserved Fund balance	$14,146,112.86	$1,392,612.06	$6,889,435.60	$13,962,845.71	$0.00	$617,012.76	$0.00
Total Fund Equity:	**$18,750,626.41**	**$1,977,432.73**	**$6,889,435.60**	**$15,236,916.29**	**$0.00**	**$627,234.71**	**$100,746,649.96**
Total Liabilities and Fund Equity:	**$18,858,673.17**	**$2,136,845.34**	**$6,889,435.60**	**$15,236,916.29**	**$0.00**	**$617,565.26**	**$143,459,676.93**

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