

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 04**

**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	\$15,800,079.90	\$951,209.15	\$6,928,466.78	\$15,008,070.34	\$0.00	\$168,676.19	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$459,646.75	\$0.00
Receivables	\$897,752.37	\$720,863.86	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$20,200,871.52</b>	<b>\$1,960,710.51</b>	<b>\$6,928,466.78</b>	<b>\$15,008,070.34</b>	<b>\$0.00</b>	<b>\$628,322.94</b>	<b>\$143,459,676.93</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$74,797.26	\$403,269.85	\$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	\$33,725.50	\$17,151.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,713,026.97
<b>Total Liabilities:</b>	<b>\$108,522.76</b>	<b>\$444,071.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46.74</b>	<b>\$42,713,026.97</b>
<b>Fund Equity:</b>							
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	\$4,549,125.18	\$583,761.09	\$0.00	\$16,000.00	\$0.00	\$17,310.22	\$0.00
Unreserved Fund balance	\$15,543,223.58	\$932,877.74	\$6,928,466.78	\$14,992,070.34	\$0.00	\$610,965.98	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,092,348.76</b>	<b>\$1,516,638.83</b>	<b>\$6,928,466.78</b>	<b>\$15,008,070.34</b>	<b>\$0.00</b>	<b>\$628,276.20</b>	<b>\$100,746,649.96</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,200,871.52</b>	<b>\$1,960,710.51</b>	<b>\$6,928,466.78</b>	<b>\$15,008,070.34</b>	<b>\$0.00</b>	<b>\$628,322.94</b>	<b>\$143,459,676.93</b>

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