

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 05**

**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	\$15,597,627.70	\$1,572,438.12	\$5,249,767.15	\$13,125,369.27	\$0.00	\$175,608.93	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$462,770.61	\$0.00
Receivables	\$897,752.37	\$453,694.64	\$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>\$19,998,419.32</b>	<b>\$2,314,770.26</b>	<b>\$5,249,767.15</b>	<b>\$13,125,369.27</b>	<b>\$0.00</b>	<b>\$638,379.54</b>	<b>\$143,459,676.93</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$66,797.26	\$356,319.66	\$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	\$34,023.93	\$16,853.75	\$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>\$100,821.19</b>	<b>\$396,823.35</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	\$4,612,349.88	\$617,528.66	\$0.00	\$16,000.00	\$0.00	\$10,882.99	\$0.00
Unreserved Fund balance	\$15,285,248.25	\$1,300,418.25	\$5,249,767.15	\$13,109,369.27	\$0.00	\$627,449.81	\$0.00
<b>Total Fund Equity:</b>	<b>\$19,897,598.13</b>	<b>\$1,917,946.91</b>	<b>\$5,249,767.15</b>	<b>\$13,125,369.27</b>	<b>\$0.00</b>	<b>\$638,332.80</b>	<b>\$100,746,649.96</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$19,998,419.32</b>	<b>\$2,314,770.26</b>	<b>\$5,249,767.15</b>	<b>\$13,125,369.27</b>	<b>\$0.00</b>	<b>\$638,379.54</b>	<b>\$143,459,676.93</b>

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