

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 02**

Exhibit F-I-A

040 - Lawrence County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$8,791,160.58	\$613,684.85	\$7,382,622.95	\$8,660,307.78	\$0.00	\$198,609.43	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$459,516.43	\$0.00
Receivables	\$789,710.45	\$1,487,495.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$192,394.24	\$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	\$99,548,722.93
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,822,410.30
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,514,327.03
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,875,181.00
Other Debits							
Total Assets and Other Debits:	\$13,083,910.28	\$2,293,575.01	\$7,382,622.95	\$8,660,307.78	\$0.00	\$658,125.86	\$155,760,641.26
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$63,249.59	\$202,921.47	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$307.36	\$16,492.84	\$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	\$42,389,508.03
Total Liabilities:	\$63,556.95	\$219,414.31	\$0.00	\$0.00	\$0.00	\$46.74	\$42,389,508.03
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,371,133.23
Contributed Capital							
Reserved Fund Balance	\$8,259,989.46	\$474,587.71	\$0.00	\$0.00	\$0.00	\$11,770.11	\$0.00
Unreserved Fund balance	\$4,760,363.87	\$1,599,572.99	\$7,382,622.95	\$8,660,307.78	\$0.00	\$646,309.01	\$0.00
Total Fund Equity:	\$13,020,353.33	\$2,074,160.70	\$7,382,622.95	\$8,660,307.78	\$0.00	\$658,079.12	\$113,371,133.23
Total Liabilities and Fund Equity:	\$13,083,910.28	\$2,293,575.01	\$7,382,622.95	\$8,660,307.78	\$0.00	\$658,125.86	\$155,760,641.26

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