STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04

Exhibit F-I-A

040 - Lawrence County Schools

Description	General	GOVERNMENTAL 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	$11,933,510.42	$1,158,940.28	$7,718,706.75	$6,666,970.11	$0.00	$198,729.33	$0.00
Investments	$3,500,000.00	$0.00	$0.00	$0.00	$0.00	$461,855.71	$0.00
Receivables	$789,710.45	$1,052,226.66	$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:	**$16,226,260.12**	**$2,403,561.18**	**$7,718,706.75**	**$6,666,970.11**	**$0.00**	**$660,585.04**	**$155,760,641.26**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$79,799.59	$316,695.22	$0.00	$0.00	$0.00	$266.74	$0.00
Interfund Payable							
Other Liabilities	$299.93	$16,725.35	$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:	**$80,099.52**	**$333,420.57**	**$0.00**	**$0.00**	**$0.00**	**$266.74**	**$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	$8,199,878.39	$445,213.85	$0.00	$0.00	$0.00	$7,848.08	$0.00
Unreserved Fund balance	$7,946,282.21	$1,624,926.76	$7,718,706.75	$6,666,970.11	$0.00	$652,470.22	$0.00
Total Fund Equity:	**$16,146,160.60**	**$2,070,140.61**	**$7,718,706.75**	**$6,666,970.11**	**$0.00**	**$660,318.30**	**$113,371,133.23**
Total Liabilities and Fund Equity:	**$16,226,260.12**	**$2,403,561.18**	**$7,718,706.75**	**$6,666,970.11**	**$0.00**	**$660,585.04**	**$155,760,641.26**

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