

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 05**

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	\$13,408,118.80	\$1,540,944.55	\$6,061,322.21	\$6,421,673.75	\$0.00	\$208,223.51	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$464,039.19	\$0.00
Receivables	\$789,710.45	\$475,232.31	\$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:	\$17,700,868.50	\$2,208,571.10	\$6,061,322.21	\$6,421,673.75	\$0.00	\$672,262.70	\$155,760,641.26
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$79,799.59	\$340,547.79	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$1,208.44	\$16,361.05	\$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:	\$81,008.03	\$356,908.84	\$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	\$8,523,199.28	\$538,141.05	\$0.00	\$0.00	\$0.00	\$7,758.65	\$0.00
Unreserved Fund balance	\$9,096,661.19	\$1,313,521.21	\$6,061,322.21	\$6,421,673.75	\$0.00	\$664,457.31	\$0.00
Total Fund Equity:	\$17,619,860.47	\$1,851,662.26	\$6,061,322.21	\$6,421,673.75	\$0.00	\$672,215.96	\$113,371,133.23
Total Liabilities and Fund Equity:	\$17,700,868.50	\$2,208,571.10	\$6,061,322.21	\$6,421,673.75	\$0.00	\$672,262.70	\$155,760,641.26

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