

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 07

Exhibit F-I-A

040 - Lawrence County Schools

040 - Lawrence County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$13,023,141.93	\$1,578,108.67	\$6,171,090.33	\$4,273,476.95	\$0.00	\$194,354.89	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$464,833.38	\$0.00
Receivables	\$741,068.94	\$516,709.06	\$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:	\$17,267,250.12	\$2,287,211.97	\$6,171,090.33	\$4,273,476.95	\$0.00	\$659,188.27	\$155,760,641.26
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$75,604.59	\$260,922.48	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$902.21	\$14,768.53	\$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:	\$76,506.80	\$275,691.01	\$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	\$5,471,641.58	\$552,982.55	\$0.00	\$0.00	\$0.00	\$16,765.71	\$0.00
Unreserved Fund balance	\$11,719,101.74	\$1,458,538.41	\$6,171,090.33	\$4,273,476.95	\$0.00	\$642,375.82	\$0.00
Total Fund Equity:	\$17,190,743.32	\$2,011,520.96	\$6,171,090.33	\$4,273,476.95	\$0.00	\$659,141.53	\$113,371,133.23
Total Liabilities and Fund Equity:	\$17,267,250.12	\$2,287,211.97	\$6,171,090.33	\$4,273,476.95	\$0.00	\$659,188.27	\$155,760,641.26

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