STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 08

Exhibit F-I-A

040 - Lawrence County Schools

Description	GOVERNMENTAL General	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	$11,660,379.04	$1,479,834.77	$6,708,747.94	$3,332,428.37	$0.00	$179,639.37	$0.00
Investments	$3,542,068.23	$0.00	$0.00	$0.00	$0.00	$466,323.52	$0.00
Receivables	$741,068.94	$262,658.93	$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:	**$15,946,555.46**	**$1,934,887.94**	**$6,708,747.94**	**$3,332,428.37**	**$0.00**	**$645,962.89**	**$155,760,641.26**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$73,328.59	$186,191.60	$0.00	$0.00	$0.00	$46.74	$0.00
Interfund Payable							
Other Liabilities	$1,851.37	$13,699.52	$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:	**$75,179.96**	**$199,891.12**	**$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	$4,328,380.67	$656,691.82	$0.00	$0.00	$0.00	$18,848.25	$0.00
Unreserved Fund balance	$11,542,994.83	$1,078,305.00	$6,708,747.94	$3,332,428.37	$0.00	$627,067.90	$0.00
Total Fund Equity:	**$15,871,375.50**	**$1,734,996.82**	**$6,708,747.94**	**$3,332,428.37**	**$0.00**	**$645,916.15**	**$113,371,133.23**
Total Liabilities and Fund Equity:	**$15,946,555.46**	**$1,934,887.94**	**$6,708,747.94**	**$3,332,428.37**	**$0.00**	**$645,962.89**	**$155,760,641.26**

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