STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 10

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	$9,796,674.78	$1,113,439.78	$7,822,735.03	$3,343,788.28	$0.00	$212,358.40	$0.00
Investments	$3,542,068.23	$0.00	$0.00	$0.00	$0.00	$466,677.16	$0.00
Receivables	$741,068.94	$3,449.98	$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:	**$14,082,851.20**	**$1,309,284.00**	**$7,822,735.03**	**$3,343,788.28**	**$0.00**	**$679,035.56**	**$155,760,641.26**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$90,328.59	$129,938.84	$0.00	$0.00	$0.00	$46.74	$0.00
Interfund Payable							
Other Liabilities	$922.59	$13,576.17	$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:	**$91,251.18**	**$143,515.01**	**$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	$2,086,272.40	$779,210.08	$0.00	$0.00	$0.00	$19,291.67	$0.00
Unreserved Fund balance	$11,905,327.62	$386,558.91	$7,822,735.03	$3,343,788.28	$0.00	$659,697.15	$0.00
Total Fund Equity:	**$13,991,600.02**	**$1,165,768.99**	**$7,822,735.03**	**$3,343,788.28**	**$0.00**	**$678,988.82**	**$113,371,133.23**
Total Liabilities and Fund Equity:	**$14,082,851.20**	**$1,309,284.00**	**$7,822,735.03**	**$3,343,788.28**	**$0.00**	**$679,035.56**	**$155,760,641.26**

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