

STATE OF ALABAMA
For Fiscal Year 2025, Fiscal Period 10

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	\$12,256,550.98	\$1,040,498.96	\$6,996,085.44	\$9,855,910.18	\$0.00	\$168,841.94	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$467,696.57	\$0.00
Receivables	\$897,752.37	\$24,748.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$288,637.50	\$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	\$90,525,858.46
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,220,791.50
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,116,239.77
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,596,787.20
Other Debits							
Total Assets and Other Debits:	\$16,657,342.60	\$1,353,885.16	\$6,996,085.44	\$9,855,910.18	\$0.00	\$636,538.51	\$143,459,676.93
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$36,142.70	\$109,824.68	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable	\$0.00	\$23,649.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$35,867.43	\$14,968.63	\$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	\$42,713,026.97
Total Liabilities:	\$72,010.13	\$148,443.25	\$0.00	\$0.00	\$0.00	\$46.74	\$42,713,026.97
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,746,649.96
Contributed Capital							
Reserved Fund Balance	\$4,520,435.89	\$772,523.63	\$0.00	\$16,000.00	\$0.00	\$16,734.30	\$0.00
Unreserved Fund balance	\$12,064,896.58	\$432,918.28	\$6,996,085.44	\$9,839,910.18	\$0.00	\$619,757.47	\$0.00
Total Fund Equity:	\$16,585,332.47	\$1,205,441.91	\$6,996,085.44	\$9,855,910.18	\$0.00	\$636,491.77	\$100,746,649.96
Total Liabilities and Fund Equity:	\$16,657,342.60	\$1,353,885.16	\$6,996,085.44	\$9,855,910.18	\$0.00	\$636,538.51	\$143,459,676.93

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