

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 08**

Exhibit F-I-A

040 - Lawrence County Schools

| Description | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT GROUPS | |
|---|------------------------|-----------------------|-----------------------|------------------------|---------------|---------------------|-------------------------|
| | General | Special Revenue | Debt Service | | | | Capital Projects |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$14,243,211.98 | \$1,328,811.80 | \$5,995,763.30 | \$10,686,370.16 | \$0.00 | \$161,820.59 | \$0.00 |
| Investments | \$3,500,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$464,803.92 | \$0.00 |
| Receivables | \$897,752.37 | \$847,833.90 | \$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: | \$18,644,003.60 | \$2,465,283.20 | \$5,995,763.30 | \$10,686,370.16 | \$0.00 | \$626,624.51 | \$143,459,676.93 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$48,797.26 | \$263,480.79 | \$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 | \$34,920.08 | \$14,977.38 | \$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: | \$83,717.34 | \$302,108.11 | \$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 | \$4,763,008.94 | \$744,382.67 | \$0.00 | \$16,000.00 | \$0.00 | \$29,910.73 | \$0.00 |
| Unreserved Fund balance | \$13,797,277.32 | \$1,418,792.42 | \$5,995,763.30 | \$10,670,370.16 | \$0.00 | \$596,667.04 | \$0.00 |
| Total Fund Equity: | \$18,560,286.26 | \$2,163,175.09 | \$5,995,763.30 | \$10,686,370.16 | \$0.00 | \$626,577.77 | \$100,746,649.96 |
| Total Liabilities and Fund Equity: | \$18,644,003.60 | \$2,465,283.20 | \$5,995,763.30 | \$10,686,370.16 | \$0.00 | \$626,624.51 | \$143,459,676.93 |

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