

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 02**

**Exhibit F-I-A**

*040 - Lawrence County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$7,778,258.74	\$1,308,580.86	\$5,075,478.50	\$4,154,795.55	\$0.00	\$162,755.48	\$0.00
Investments	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$467,644.65	\$0.00
Receivables	\$104,263.36	\$1,149,400.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$269,371.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$3,004.73	\$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	\$83,162,090.35
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,637,566.22
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,359,375.25
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,060,613.07
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,885,526.83</b>	<b>\$2,727,352.81</b>	<b>\$5,075,478.50</b>	<b>\$4,154,795.55</b>	<b>\$0.00</b>	<b>\$630,400.13</b>	<b>\$120,219,644.89</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$19,245.31	\$261,767.88	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$43.22	\$49,422.96	\$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	\$31,419,988.32
<b>Total Liabilities:</b>	<b>\$19,288.53</b>	<b>\$311,190.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46.74</b>	<b>\$31,419,988.32</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,799,656.57
Contributed Capital							
Reserved Fund Balance	\$2,856,234.39	\$800,294.23	\$0.00	\$0.00	\$0.00	\$15,585.33	\$0.00
Unreserved Fund balance	\$7,010,003.91	\$1,615,867.74	\$5,075,478.50	\$4,154,795.55	\$0.00	\$614,768.06	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,866,238.30</b>	<b>\$2,416,161.97</b>	<b>\$5,075,478.50</b>	<b>\$4,154,795.55</b>	<b>\$0.00</b>	<b>\$630,353.39</b>	<b>\$88,799,656.57</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,885,526.83</b>	<b>\$2,727,352.81</b>	<b>\$5,075,478.50</b>	<b>\$4,154,795.55</b>	<b>\$0.00</b>	<b>\$630,400.13</b>	<b>\$120,219,644.89</b>

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