

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01**

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	\$11,386,913.75	\$679,355.69	\$7,392,564.71	\$9,642,384.22	\$0.00	\$206,909.32	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$457,626.03	\$0.00
Receivables	\$899,818.80	\$1,630,464.99	\$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:	\$15,789,771.80	\$2,502,214.92	\$7,392,564.71	\$9,642,384.22	\$0.00	\$664,535.35	\$155,760,641.26
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$63,249.59	\$340,720.61	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$952.34	\$15,690.29	\$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:	\$64,201.93	\$356,410.90	\$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	\$8,763,070.51	\$379,279.17	\$0.00	\$75,000.00	\$0.00	\$16,425.00	\$0.00
Unreserved Fund balance	\$6,962,499.36	\$1,766,524.85	\$7,392,564.71	\$9,567,384.22	\$0.00	\$648,063.61	\$0.00
Total Fund Equity:	\$15,725,569.87	\$2,145,804.02	\$7,392,564.71	\$9,642,384.22	\$0.00	\$664,488.61	\$113,371,133.23
Total Liabilities and Fund Equity:	\$15,789,771.80	\$2,502,214.92	\$7,392,564.71	\$9,642,384.22	\$0.00	\$664,535.35	\$155,760,641.26

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