

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2025

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	
Assets and Other Debits:							
Assets:							
Cash	\$13,606,648.07	\$622,228.77	\$6,985,465.11	\$9,634,198.00	\$0.00	\$180,929.95	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$457,052.78	\$0.00
Receivables	\$955,881.48	\$1,530,713.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$434.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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:	\$18,065,568.80	\$2,345,770.99	\$6,985,465.11	\$9,634,198.00	\$0.00	\$637,982.73	\$155,760,641.26
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$71,167.08	\$377,965.94	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable	\$434.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$7,472.21	\$16,195.11	\$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:	\$79,073.37	\$394,161.05	\$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	\$3,801,467.87	\$195,822.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$14,185,027.56	\$1,755,787.17	\$6,985,465.11	\$9,634,198.00	\$0.00	\$637,935.99	\$0.00
Total Fund Equity:	\$17,986,495.43	\$1,951,609.94	\$6,985,465.11	\$9,634,198.00	\$0.00	\$637,935.99	\$113,371,133.23
Total Liabilities and Fund Equity:	\$18,065,568.80	\$2,345,770.99	\$6,985,465.11	\$9,634,198.00	\$0.00	\$637,982.73	\$155,760,641.26

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