

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 09**

**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	\$8,849,704.02	\$2,255,856.90	\$4,911,090.87	\$3,942,958.04	\$0.00	\$149,842.52	\$0.00
Investments	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$451,366.84	\$0.00
Receivables	\$31,293.61	\$26,826.15	\$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	\$3,039.25	\$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	\$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>\$12,384,036.88</b>	<b>\$2,552,054.41</b>	<b>\$4,911,090.87</b>	<b>\$3,942,958.04</b>	<b>\$0.00</b>	<b>\$601,209.36</b>	<b>\$120,219,644.89</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$5,555.68	\$30,001.33	\$0.00	\$0.00	\$0.00	\$46.74	\$0.00
Interfund Payable							
Other Liabilities	\$613.86	\$16,046.61	\$0.00	\$0.00	\$0.00	\$0.05	\$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>\$6,169.54</b>	<b>\$46,047.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46.79</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	\$4,107,163.21	\$1,632,846.93	\$0.00	\$16,000.00	\$0.00	\$26,990.02	\$0.00
Unreserved Fund balance	\$8,270,704.13	\$873,159.54	\$4,911,090.87	\$3,926,958.04	\$0.00	\$574,172.55	\$0.00
<b>Total Fund Equity:</b>	<b>\$12,377,867.34</b>	<b>\$2,506,006.47</b>	<b>\$4,911,090.87</b>	<b>\$3,942,958.04</b>	<b>\$0.00</b>	<b>\$601,162.57</b>	<b>\$88,799,656.57</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$12,384,036.88</b>	<b>\$2,552,054.41</b>	<b>\$4,911,090.87</b>	<b>\$3,942,958.04</b>	<b>\$0.00</b>	<b>\$601,209.36</b>	<b>\$120,219,644.89</b>

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