

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 04**

Exhibit F-I-A

**041 - Lee 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	\$23,243,915.24	\$4,977,312.11	\$0.39	\$2,810,999.25	\$0.00	\$1,121,296.54	\$0.00
Investments	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$6,427.60	\$568,178.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,252,291.32	\$72,171.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$253,893.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$3,642.43	\$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	\$157,785,527.16
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,084,281.28
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,168,033.42
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$28,506,276.59</b>	<b>\$5,871,555.85</b>	<b>\$0.39</b>	<b>\$2,810,999.25</b>	<b>\$0.00</b>	<b>\$1,121,296.54</b>	<b>\$254,037,841.86</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$252,293.40	\$29,024.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$58,374.77	\$1,766,088.46	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00
Other Liabilities	\$1,548,389.81	\$69,201.63	\$0.00	\$0.00	\$0.00	\$1,269.46	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,168,033.42
<b>Total Liabilities:</b>	<b>\$1,859,057.98</b>	<b>\$1,864,314.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$501,269.46</b>	<b>\$64,168,033.42</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189,869,808.44
Contributed Capital							
Reserved Fund Balance	\$1,178,766.45	\$1,711,901.41	\$0.00	\$559,392.00	\$0.00	\$54,919.34	\$0.00
Unreserved Fund balance	\$25,468,452.16	\$2,295,339.62	\$0.39	\$2,251,607.25	\$0.00	\$565,107.74	\$0.00
<b>Total Fund Equity:</b>	<b>\$26,647,218.61</b>	<b>\$4,007,241.03</b>	<b>\$0.39</b>	<b>\$2,810,999.25</b>	<b>\$0.00</b>	<b>\$620,027.08</b>	<b>\$189,869,808.44</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$28,506,276.59</b>	<b>\$5,871,555.85</b>	<b>\$0.39</b>	<b>\$2,810,999.25</b>	<b>\$0.00</b>	<b>\$1,121,296.54</b>	<b>\$254,037,841.86</b>

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