

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2021**

**Exhibit F-I-A**

**041 - Lee County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$15,014,961.98	\$3,990,122.71	\$4.65	\$1,447,749.14	\$0.00	\$1,047,876.37	\$0.00
Investments	\$7,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,306,103.73	\$3,333,306.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,751,013.88	\$117,289.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$172,557.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$38,508.58	\$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	\$158,815,019.56
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,575,570.87
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,874,203.41
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$28,110,588.17</b>	<b>\$7,613,277.23</b>	<b>\$4.65</b>	<b>\$1,447,749.14</b>	<b>\$0.00</b>	<b>\$1,047,876.37</b>	<b>\$243,264,793.84</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$409,170.93	\$19,691.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$263,506.31	\$2,104,797.43	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00
Other Liabilities	\$3,005,365.46	\$716,466.47	\$0.00	\$0.00	\$0.00	\$4,845.63	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,874,203.41
<b>Total Liabilities:</b>	<b>\$3,678,042.70</b>	<b>\$2,840,954.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$504,845.63</b>	<b>\$59,874,203.41</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183,390,590.43
Contributed Capital							
Reserved Fund Balance	\$26,489.28	\$181,708.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$24,406,056.19	\$4,590,613.79	\$4.65	\$1,447,749.14	\$0.00	\$543,030.74	\$0.00
<b>Total Fund Equity:</b>	<b>\$24,432,545.47</b>	<b>\$4,772,322.29</b>	<b>\$4.65</b>	<b>\$1,447,749.14</b>	<b>\$0.00</b>	<b>\$543,030.74</b>	<b>\$183,390,590.43</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$28,110,588.17</b>	<b>\$7,613,277.23</b>	<b>\$4.65</b>	<b>\$1,447,749.14</b>	<b>\$0.00</b>	<b>\$1,047,876.37</b>	<b>\$243,264,793.84</b>

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