

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 03**

**Exhibit F-I-A**

**041 - Lee County Schools**

041 - Lee County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$19,512,089.56	\$6,733,714.23	\$4.65	\$1,399,857.50	\$0.00	\$1,387,058.91	\$0.00
Investments	\$7,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$11,147.60	\$455,875.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,201,741.59	\$0.00	\$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	\$23,999.17	\$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	\$158,300,815.93
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,575,570.87
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,874,203.41
Other Debits							
Total Assets and Other Debits:	\$28,748,977.92	\$7,362,147.38	\$4.65	\$1,399,857.50	\$0.00	\$1,387,058.91	\$242,750,590.21
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$240,361.47	\$23,997.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$1,451,741.59	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,514,322.74	\$63,612.21	\$0.00	\$0.00	\$0.00	\$6,327.84	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,874,203.41
Total Liabilities:	\$1,754,684.21	\$1,539,351.51	\$0.00	\$0.00	\$0.00	\$756,327.84	\$59,874,203.41
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182,876,386.80
Contributed Capital							
Reserved Fund Balance	\$1,316,124.54	\$766,657.08	\$0.00	\$759,001.95	\$0.00	\$24,477.84	\$0.00
Unreserved Fund balance	\$25,678,169.17	\$5,056,138.79	\$4.65	\$640,855.55	\$0.00	\$606,253.23	\$0.00
Total Fund Equity:	\$26,994,293.71	\$5,822,795.87	\$4.65	\$1,399,857.50	\$0.00	\$630,731.07	\$182,876,386.80
Total Liabilities and Fund Equity:	\$28,748,977.92	\$7,362,147.38	\$4.65	\$1,399,857.50	\$0.00	\$1,387,058.91	\$242,750,590.21

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