

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 09**

**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	\$21,288,901.85	\$8,250,325.68	(\$11.47)	\$2,203,906.82	\$0.00	\$1,370,146.06	\$0.00
Investments	\$7,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$11,147.60	\$98,258.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,400,000.00	\$43,661.00	\$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	(\$659.89)	\$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	\$185,973,328.77
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,233.35
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:	\$29,699,389.56	\$8,564,802.95	(\$11.47)	\$2,203,906.82	\$0.00	\$1,370,146.06	\$245,948,765.53
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$358,461.06	\$206,432.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$693,661.00	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,589,829.12	\$63,612.21	\$0.00	\$0.00	\$0.00	\$8,214.07	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,874,203.41
Total Liabilities:	\$1,948,290.18	\$963,705.98	\$0.00	\$0.00	\$0.00	\$758,214.07	\$59,874,203.41
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$186,074,562.12
Contributed Capital							
Reserved Fund Balance	\$2,921,896.62	\$2,225,066.66	\$0.00	\$5,400.00	\$0.00	\$110,689.19	\$0.00
Unreserved Fund balance	\$24,829,202.76	\$5,376,030.31	(\$11.47)	\$2,198,506.82	\$0.00	\$501,242.80	\$0.00
Total Fund Equity:	\$27,751,099.38	\$7,601,096.97	(\$11.47)	\$2,203,906.82	\$0.00	\$611,931.99	\$186,074,562.12
Total Liabilities and Fund Equity:	\$29,699,389.56	\$8,564,802.95	(\$11.47)	\$2,203,906.82	\$0.00	\$1,370,146.06	\$245,948,765.53

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