

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 02

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	\$15,248,569.73	\$7,991,261.63	\$476.63	(\$510,289.82)	\$0.00	\$1,472,990.43	\$0.00
Investments	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$158,992.95	\$863,237.65	\$0.00	\$0.00	\$0.00	\$5,127.65	\$0.00
Interfund Receivables	\$2,650,000.00	\$1,600.00	\$0.00	\$0.00	\$0.00	(\$5,127.65)	\$0.00
Inventories	\$0.00	\$351,994.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,582.25)	\$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	\$186,519,469.75
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,682,089.83
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,426,615.95
Other Debits							
Total Assets and Other Debits:	\$28,055,980.43	\$9,208,093.45	\$476.63	(\$510,289.82)	\$0.00	\$1,472,990.43	\$245,628,175.53
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$343,520.64	\$2,788.20	\$0.00	\$14,449.50	\$0.00	\$0.00	\$0.00
Interfund Payable	\$1,600.00	\$1,900,000.00	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$2,343,450.01	\$173,218.52	\$0.00	\$0.00	\$0.00	\$23,793.75	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,426,615.95
Total Liabilities:	\$2,688,570.65	\$2,076,006.72	\$0.00	\$14,449.50	\$0.00	\$773,793.75	\$55,426,615.95
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$190,201,559.58
Contributed Capital							
Reserved Fund Balance	\$1,504,950.13	\$861,807.96	\$0.00	\$708,749.21	\$0.00	\$79,705.25	\$0.00
Unreserved Fund balance	\$23,862,459.65	\$6,270,278.77	\$476.63	(\$1,233,488.53)	\$0.00	\$619,491.43	\$0.00
Total Fund Equity:	\$25,367,409.78	\$7,132,086.73	\$476.63	(\$524,739.32)	\$0.00	\$699,196.68	\$190,201,559.58
Total Liabilities and Fund Equity:	\$28,055,980.43	\$9,208,093.45	\$476.63	(\$510,289.82)	\$0.00	\$1,472,990.43	\$245,628,175.53

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