

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 05**

**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	\$22,305,751.00	\$7,857,675.99	\$4,782.88	(\$761,171.34)	\$0.00	\$1,448,794.84	\$0.00
Investments	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$11,120.20	\$962,871.65	\$0.00	\$0.00	\$0.00	\$5,127.65	\$0.00
Interfund Receivables	\$2,250,000.00	\$1,647.00	\$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	(\$2,556.76)	\$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	\$186,126,432.71
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,682,089.83
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,426,615.95
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$34,564,314.44</b>	<b>\$9,174,188.81</b>	<b>\$4,782.88</b>	<b>(\$761,171.34)</b>	<b>\$0.00</b>	<b>\$1,448,794.84</b>	<b>\$245,235,138.49</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$378,689.24	\$58,730.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$1,647.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,493,804.14	\$571,544.88	\$0.00	\$0.00	\$0.00	\$28,612.43	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,426,615.95
<b>Total Liabilities:</b>	<b>\$1,874,140.38</b>	<b>\$2,130,274.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$778,612.43</b>	<b>\$55,426,615.95</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189,808,522.54
Contributed Capital							
Reserved Fund Balance	\$1,098,248.63	\$1,217,780.05	\$0.00	\$706,549.21	\$0.00	\$40,125.40	\$0.00
Unreserved Fund balance	\$31,591,925.43	\$5,826,133.82	\$4,782.88	(\$1,467,720.55)	\$0.00	\$630,057.01	\$0.00
<b>Total Fund Equity:</b>	<b>\$32,690,174.06</b>	<b>\$7,043,913.87</b>	<b>\$4,782.88</b>	<b>(\$761,171.34)</b>	<b>\$0.00</b>	<b>\$670,182.41</b>	<b>\$189,808,522.54</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$34,564,314.44</b>	<b>\$9,174,188.81</b>	<b>\$4,782.88</b>	<b>(\$761,171.34)</b>	<b>\$0.00</b>	<b>\$1,448,794.84</b>	<b>\$245,235,138.49</b>

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