

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 09**

Exhibit F-I-A

041 - Lee County Schools

| Description | GOVERNMENTAL | | | | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|------------------------|-----------------------|------------------|---------------------|---------------------|-----------------------|-------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$19,770,350.26 | \$9,224,668.04 | (\$31.49) | \$605,698.46 | \$0.00 | \$1,361,118.72 | \$0.00 |
| Investments | \$10,000,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$11,120.20 | \$98,938.59 | \$0.00 | \$0.00 | \$0.00 | \$5,127.65 | \$0.00 |
| Interfund Receivables | \$2,200,000.00 | (\$3,693.00) | \$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 | (\$8,403.93) | \$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 | \$185,774,957.49 |
| 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 | \$51,864,615.95 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$31,973,066.53 | \$9,671,907.80 | (\$31.49) | \$605,698.46 | \$0.00 | \$1,361,118.72 | \$241,321,663.27 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$334,763.39 | \$125,160.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | (\$3,693.00) | \$1,450,000.00 | \$0.00 | \$0.00 | \$0.00 | \$750,000.00 | \$0.00 |
| Other Liabilities | \$1,549,385.14 | \$58,319.21 | \$0.00 | \$0.00 | \$0.00 | \$31,942.85 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$51,864,615.95 |
| Total Liabilities: | \$1,880,455.53 | \$1,633,479.87 | \$0.00 | \$0.00 | \$0.00 | \$781,942.85 | \$51,864,615.95 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$189,457,047.32 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$2,314,863.03 | \$9,979,336.36 | \$0.00 | \$1,151,418.00 | \$0.00 | \$85,909.09 | \$0.00 |
| Unreserved Fund balance | \$27,777,747.97 | (\$1,940,908.43) | (\$31.49) | (\$545,719.54) | \$0.00 | \$493,266.78 | \$0.00 |
| Total Fund Equity: | \$30,092,611.00 | \$8,038,427.93 | (\$31.49) | \$605,698.46 | \$0.00 | \$579,175.87 | \$189,457,047.32 |
| Total Liabilities and Fund Equity: | \$31,973,066.53 | \$9,671,907.80 | (\$31.49) | \$605,698.46 | \$0.00 | \$1,361,118.72 | \$241,321,663.27 |

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