

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 11**

**Exhibit F-I-A**

**041 - Lee County Schools**

		<b>GOVERNMENTAL</b>			<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
		<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>	<b>General</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	\$19,550,584.35	\$10,147,994.25	\$1,497.08	\$5,290,606.47	\$0.00	\$1,339,590.80	\$0.00
Investments	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$11,120.20	\$398,782.55	\$0.00	\$0.00	\$0.00	\$5,127.65	\$0.00
Interfund Receivables	\$1,950,000.00	(\$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	(\$8,909.37)	\$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	\$186,787,764.68
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	\$51,864,615.95
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$31,502,795.18</b>	<b>\$10,895,077.97</b>	<b>\$1,497.08</b>	<b>\$5,290,606.47</b>	<b>\$0.00</b>	<b>\$1,339,590.80</b>	<b>\$242,334,470.46</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$356,753.81	\$254,066.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	(\$3,693.00)	\$1,200,000.00	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,525,953.04	\$58,319.21	\$0.00	\$0.00	\$0.00	\$37,482.80	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,864,615.95
<b>Total Liabilities:</b>	<b>\$1,879,013.85</b>	<b>\$1,512,385.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$787,482.80</b>	<b>\$51,864,615.95</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$190,469,854.51
Contributed Capital							
Reserved Fund Balance	\$2,190,623.54	\$9,564,669.25	\$0.00	\$1,498,922.39	\$0.00	\$59,630.56	\$0.00
Unreserved Fund balance	\$27,433,157.79	(\$181,977.00)	\$1,497.08	\$3,791,684.08	\$0.00	\$492,477.44	\$0.00
<b>Total Fund Equity:</b>	<b>\$29,623,781.33</b>	<b>\$9,382,692.25</b>	<b>\$1,497.08</b>	<b>\$5,290,606.47</b>	<b>\$0.00</b>	<b>\$552,108.00</b>	<b>\$190,469,854.51</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$31,502,795.18</b>	<b>\$10,895,077.97</b>	<b>\$1,497.08</b>	<b>\$5,290,606.47</b>	<b>\$0.00</b>	<b>\$1,339,590.80</b>	<b>\$242,334,470.46</b>

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