

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2023**

**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	\$16,682,078.36	\$7,912,809.01	\$1,515.73	\$5,756,809.17	\$0.00	\$1,410,146.78	\$0.00
Investments	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$4,329,176.12	\$934,358.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$2,020,572.30	\$43,286.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$292,693.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$188,121,003.33
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604,683.22
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,329,130.28
Other Debits							
Total Assets and Other Debits:	\$33,031,826.78	\$9,183,148.05	\$1,515.73	\$5,756,809.17	\$0.00	\$1,410,146.78	\$248,054,816.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$1,356,208.02	\$679,613.07	\$0.00	\$5,020.61	\$0.00	\$3,192.40	\$0.00
Interfund Payable	\$43,286.74	\$1,270,572.30	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,832,177.84	\$82,723.64	\$0.00	\$0.00	\$0.00	\$38,142.68	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,329,130.28
Total Liabilities:	\$3,231,672.60	\$2,032,909.01	\$0.00	\$5,020.61	\$0.00	\$791,335.08	\$51,329,130.28
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$196,725,686.55
Contributed Capital							
Reserved Fund Balance	\$1,374,556.22	\$6,567,853.85	\$0.00	\$1,498,922.39	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$28,425,597.96	\$582,385.19	\$1,515.73	\$4,252,866.17	\$0.00	\$618,811.70	\$0.00
Total Fund Equity:	\$29,800,154.18	\$7,150,239.04	\$1,515.73	\$5,751,788.56	\$0.00	\$618,811.70	\$196,725,686.55
Total Liabilities and Fund Equity:	\$33,031,826.78	\$9,183,148.05	\$1,515.73	\$5,756,809.17	\$0.00	\$1,410,146.78	\$248,054,816.83

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