

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 01**

**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     |
| <b>Assets and Other Debits:</b>           |                        |                       |                   |                       |                  |                       |                         |
| <b>Assets:</b>                            |                        |                       |                   |                       |                  |                       |                         |
| Cash                                      | \$14,165,399.58        | \$7,001,982.21        | \$1,521.96        | \$5,811,172.56        | \$0.00           | \$1,506,220.74        | \$0.00                  |
| Investments                               | \$10,000,000.00        | \$0.00                | \$0.00            | \$0.00                | \$0.00           | \$0.00                | \$0.00                  |
| Receivables                               | \$341,080.20           | \$967,097.25          | \$0.00            | \$0.00                | \$0.00           | \$0.00                | \$0.00                  |
| Interfund Receivables                     | \$4,279,363.50         | \$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                              | (\$572.05)             | \$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                | \$187,147,122.58        |
| 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                | \$51,329,130.28         |
| Other Debits                              |                        |                       |                   |                       |                  |                       |                         |
| <b>Total Assets and Other Debits:</b>     | <b>\$28,785,271.23</b> | <b>\$8,305,059.53</b> | <b>\$1,521.96</b> | <b>\$5,811,172.56</b> | <b>\$0.00</b>    | <b>\$1,506,220.74</b> | <b>\$242,158,342.69</b> |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                   |                       |                  |                       |                         |
| <b>Liabilities:</b>                       |                        |                       |                   |                       |                  |                       |                         |
| Claims Payable                            | \$233,438.20           | \$263,759.59          | \$0.00            | \$0.00                | \$0.00           | \$0.00                | \$0.00                  |
| Interfund Payable                         | \$43,286.74            | \$3,529,363.50        | \$0.00            | \$0.00                | \$0.00           | \$750,000.00          | \$0.00                  |
| Other Liabilities                         | \$1,784,192.22         | \$82,723.64           | \$0.00            | \$0.00                | \$0.00           | \$53,430.81           | \$0.00                  |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00            | \$0.00                | \$0.00           | \$0.00                | \$51,329,130.28         |
| <b>Total Liabilities:</b>                 | <b>\$2,060,917.16</b>  | <b>\$3,875,846.73</b> | <b>\$0.00</b>     | <b>\$0.00</b>         | <b>\$0.00</b>    | <b>\$803,430.81</b>   | <b>\$51,329,130.28</b>  |
| <b>Fund Equity:</b>                       |                        |                       |                   |                       |                  |                       |                         |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00            | \$0.00                | \$0.00           | \$0.00                | \$190,829,212.41        |
| Contributed Capital                       |                        |                       |                   |                       |                  |                       |                         |
| Reserved Fund Balance                     | \$1,120,104.57         | \$723,377.93          | \$0.00            | \$1,498,922.39        | \$0.00           | \$31,537.75           | \$0.00                  |
| Unreserved Fund balance                   | \$25,604,249.50        | \$3,705,834.87        | \$1,521.96        | \$4,312,250.17        | \$0.00           | \$671,252.18          | \$0.00                  |
| <b>Total Fund Equity:</b>                 | <b>\$26,724,354.07</b> | <b>\$4,429,212.80</b> | <b>\$1,521.96</b> | <b>\$5,811,172.56</b> | <b>\$0.00</b>    | <b>\$702,789.93</b>   | <b>\$190,829,212.41</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$28,785,271.23</b> | <b>\$8,305,059.53</b> | <b>\$1,521.96</b> | <b>\$5,811,172.56</b> | <b>\$0.00</b>    | <b>\$1,506,220.74</b> | <b>\$242,158,342.69</b> |

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