

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 02**

**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	\$13,242,124.94	\$8,336,270.58	\$1,521.96	\$5,864,849.06	\$0.00	\$1,557,765.53	\$0.00
Investments	\$9,999,979.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$198,228.60	\$855,734.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$7,079,363.50	\$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	\$1,006.32	\$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	\$187,198,184.26
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>\$30,520,702.72</b>	<b>\$9,527,984.89</b>	<b>\$1,521.96</b>	<b>\$5,864,849.06</b>	<b>\$0.00</b>	<b>\$1,557,765.53</b>	<b>\$242,209,404.37</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$233,001.26	\$136,946.10	\$0.00	\$4,460.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$43,286.74	\$6,329,363.50	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$3,531,586.23	\$82,723.64	\$0.00	\$0.00	\$0.00	\$62,392.70	\$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>\$3,807,874.23</b>	<b>\$6,549,033.24</b>	<b>\$0.00</b>	<b>\$4,460.00</b>	<b>\$0.00</b>	<b>\$812,392.70</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	\$190,880,274.09
Contributed Capital							
Reserved Fund Balance	\$1,654,893.96	\$830,896.33	\$0.00	\$1,498,922.39	\$0.00	\$55,157.88	\$0.00
Unreserved Fund balance	\$25,057,934.53	\$2,148,055.32	\$1,521.96	\$4,361,466.67	\$0.00	\$690,214.95	\$0.00
<b>Total Fund Equity:</b>	<b>\$26,712,828.49</b>	<b>\$2,978,951.65</b>	<b>\$1,521.96</b>	<b>\$5,860,389.06</b>	<b>\$0.00</b>	<b>\$745,372.83</b>	<b>\$190,880,274.09</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$30,520,702.72</b>	<b>\$9,527,984.89</b>	<b>\$1,521.96</b>	<b>\$5,864,849.06</b>	<b>\$0.00</b>	<b>\$1,557,765.53</b>	<b>\$242,209,404.37</b>

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