

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 04**

**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	\$17,965,846.53	\$7,551,395.22	\$6.54	\$7,552,894.61	\$0.00	\$1,544,463.11	\$0.00
Investments	\$9,999,979.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$276,003.19	\$915,149.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$8,577,094.66	\$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	\$459.59	\$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	\$188,825,774.42
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604,683.22
<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>\$36,819,383.33</b>	<b>\$8,802,524.75</b>	<b>\$6.54</b>	<b>\$7,552,894.61</b>	<b>\$0.00</b>	<b>\$1,544,463.11</b>	<b>\$248,759,587.92</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$247,479.93	\$149,904.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$437,330.90	\$7,433,050.50	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,482,919.39	\$72,241.76	\$0.00	\$0.00	\$0.00	\$67,346.62	\$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>\$2,167,730.22</b>	<b>\$7,655,197.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$817,346.62</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	\$197,430,457.64
Contributed Capital							
Reserved Fund Balance	\$1,381,820.91	\$918,649.46	\$0.00	\$1,054,053.60	\$0.00	\$37,899.28	\$0.00
Unreserved Fund balance	\$33,269,832.20	\$228,678.16	\$6.54	\$6,498,841.01	\$0.00	\$689,217.21	\$0.00
<b>Total Fund Equity:</b>	<b>\$34,651,653.11</b>	<b>\$1,147,327.62</b>	<b>\$6.54</b>	<b>\$7,552,894.61</b>	<b>\$0.00</b>	<b>\$727,116.49</b>	<b>\$197,430,457.64</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$36,819,383.33</b>	<b>\$8,802,524.75</b>	<b>\$6.54</b>	<b>\$7,552,894.61</b>	<b>\$0.00</b>	<b>\$1,544,463.11</b>	<b>\$248,759,587.92</b>

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