

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 09**

**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	\$22,458,638.86	\$7,330,465.66	\$8,429.37	\$14,448,656.86	\$0.00	\$1,419,277.75	\$0.00
Investments	\$9,999,979.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$152,280.19	\$80,056.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,271,044.16	\$0.00	\$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	\$137.10	\$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	\$189,208,757.33
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	\$70,729,130.28
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$33,882,079.67</b>	<b>\$7,703,215.17</b>	<b>\$8,429.37</b>	<b>\$14,448,656.86</b>	<b>\$0.00</b>	<b>\$1,419,277.75</b>	<b>\$268,542,570.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$114,929.62	\$64,221.82	\$0.00	\$12,966.96	\$0.00	\$0.00	\$0.00
Interfund Payable	\$394,044.16	\$127,000.00	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,606,335.79	\$72,241.76	\$0.00	\$0.00	\$0.00	\$62,928.62	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,729,130.28
<b>Total Liabilities:</b>	<b>\$2,115,309.57</b>	<b>\$263,463.58</b>	<b>\$0.00</b>	<b>\$12,966.96</b>	<b>\$0.00</b>	<b>\$812,928.62</b>	<b>\$70,729,130.28</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$197,813,440.55
Contributed Capital							
Reserved Fund Balance	\$1,768,100.36	\$1,617,725.56	\$0.00	\$1,254,259.00	\$0.00	\$69,085.00	\$0.00
Unreserved Fund balance	\$29,998,669.74	\$5,822,026.03	\$8,429.37	\$13,181,430.90	\$0.00	\$537,264.13	\$0.00
<b>Total Fund Equity:</b>	<b>\$31,766,770.10</b>	<b>\$7,439,751.59</b>	<b>\$8,429.37</b>	<b>\$14,435,689.90</b>	<b>\$0.00</b>	<b>\$606,349.13</b>	<b>\$197,813,440.55</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$33,882,079.67</b>	<b>\$7,703,215.17</b>	<b>\$8,429.37</b>	<b>\$14,448,656.86</b>	<b>\$0.00</b>	<b>\$1,419,277.75</b>	<b>\$268,542,570.83</b>

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