

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 01**

**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	\$18,431,334.05	\$6,686,306.79	\$5,805.27	\$14,418,751.47	\$0.00	\$1,503,962.64	\$0.00
Investments	\$10,081,668.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$560,784.63	\$1,451,827.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,007,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$305,460.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$764.39)	\$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	\$189,410,879.85
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	\$66,521,186.13
Other Debits							
Total Assets and Other Debits:	\$30,080,022.54	\$8,443,595.12	\$5,805.27	\$14,418,751.47	\$0.00	\$1,503,962.64	\$264,536,749.20
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$243,738.54	\$210,891.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$257,000.00	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,806,648.87	\$8,909.71	\$0.00	\$0.00	\$0.00	\$63,914.08	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,521,186.13
Total Liabilities:	\$2,050,387.41	\$476,801.14	\$0.00	\$0.00	\$0.00	\$813,914.08	\$66,521,186.13
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198,015,563.07
Contributed Capital							
Reserved Fund Balance	\$1,562,505.88	\$1,142,053.70	\$0.00	\$2,619,804.44	\$0.00	\$38,023.88	\$0.00
Unreserved Fund balance	\$26,467,129.25	\$6,824,740.28	\$5,805.27	\$11,798,947.03	\$0.00	\$652,024.68	\$0.00
Total Fund Equity:	\$28,029,635.13	\$7,966,793.98	\$5,805.27	\$14,418,751.47	\$0.00	\$690,048.56	\$198,015,563.07
Total Liabilities and Fund Equity:	\$30,080,022.54	\$8,443,595.12	\$5,805.27	\$14,418,751.47	\$0.00	\$1,503,962.64	\$264,536,749.20

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