

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 03**

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	\$25,158,242.49	\$8,490,497.54	\$5,806.74	\$10,631,130.80	\$0.00	\$1,530,725.37	\$0.00
Investments	\$10,081,668.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$531,766.78	\$470,267.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,607,000.00	(\$221,003.81)	\$0.00	(\$221,003.81)	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$305,460.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$6,612.61	\$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	\$189,540,665.18
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:	\$37,385,290.13	\$9,045,222.60	\$5,806.74	\$10,410,126.99	\$0.00	\$1,530,725.37	\$264,666,534.53
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$607,224.74	\$26,042.54	\$0.00	\$0.00	\$0.00	\$2,597.62	\$0.00
Interfund Payable	(\$221,003.81)	\$635,996.19	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$2,008,141.84	\$8,909.71	\$0.00	\$0.00	\$0.00	\$64,863.24	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,521,186.13
Total Liabilities:	\$2,394,362.77	\$670,948.44	\$0.00	\$0.00	\$0.00	\$817,460.86	\$66,521,186.13
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198,145,348.40
Contributed Capital							
Reserved Fund Balance	\$1,623,801.79	\$1,262,115.81	\$0.00	\$2,572,645.79	\$0.00	\$26,950.86	\$0.00
Unreserved Fund balance	\$33,367,125.57	\$7,112,158.35	\$5,806.74	\$7,837,481.20	\$0.00	\$686,313.65	\$0.00
Total Fund Equity:	\$34,990,927.36	\$8,374,274.16	\$5,806.74	\$10,410,126.99	\$0.00	\$713,264.51	\$198,145,348.40
Total Liabilities and Fund Equity:	\$37,385,290.13	\$9,045,222.60	\$5,806.74	\$10,410,126.99	\$0.00	\$1,530,725.37	\$264,666,534.53

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