

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 05**

**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	\$16,861,856.15	\$7,614,437.01	\$7,236.41	\$7,121,522.42	\$0.00	\$1,555,962.67	\$0.00
Investments	\$18,081,668.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$430,192.78	\$696,905.84	\$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:	\$36,987,329.79	\$8,395,799.97	\$7,236.41	\$6,900,518.61	\$0.00	\$1,555,962.67	\$264,666,534.53
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$418,449.78	\$29,047.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	(\$221,003.81)	\$635,996.19	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$1,733,799.32	\$8,909.71	\$0.00	\$0.00	\$0.00	\$64,469.77	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,521,186.13
Total Liabilities:	\$1,931,245.29	\$673,953.05	\$0.00	\$0.00	\$0.00	\$814,469.77	\$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	\$1,710,224.71	\$1,008,812.52	\$0.00	\$292,789.68	\$0.00	\$46,468.84	\$0.00
Unreserved Fund balance	\$33,345,859.79	\$6,713,034.40	\$7,236.41	\$6,607,728.93	\$0.00	\$695,024.06	\$0.00
Total Fund Equity:	\$35,056,084.50	\$7,721,846.92	\$7,236.41	\$6,900,518.61	\$0.00	\$741,492.90	\$198,145,348.40
Total Liabilities and Fund Equity:	\$36,987,329.79	\$8,395,799.97	\$7,236.41	\$6,900,518.61	\$0.00	\$1,555,962.67	\$264,666,534.53

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