

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 01**

**Exhibit F-I-A**

**041 - Lee County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$14,238,495.96	\$7,985,472.66	\$475.53	\$518,691.38	\$0.00	\$1,459,456.95	\$0.00
Investments	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$862,972.68	\$986,845.06	\$0.00	\$0.00	\$0.00	\$5,127.65	\$0.00
Interfund Receivables	\$2,203,337.46	\$67,142.02	\$0.00	\$0.00	\$0.00	(\$5,127.65)	\$0.00
Inventories	\$0.00	\$351,994.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$3.95)	\$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	\$186,437,557.40
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,682,089.83
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,426,615.95
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$27,304,802.15</b>	<b>\$9,391,453.91</b>	<b>\$475.53</b>	<b>\$518,691.38</b>	<b>\$0.00</b>	<b>\$1,459,456.95</b>	<b>\$245,546,263.18</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$277,711.63	\$80,060.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$67,142.02	\$1,453,337.46	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00
Other Liabilities	\$2,674,290.83	\$173,218.52	\$0.00	\$0.00	\$0.00	\$14,858.23	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,426,615.95
<b>Total Liabilities:</b>	<b>\$3,019,144.48</b>	<b>\$1,706,616.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$764,858.23</b>	<b>\$55,426,615.95</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$190,119,647.23
Contributed Capital							
Reserved Fund Balance	\$900,475.74	\$594,777.37	\$0.00	\$706,549.21	\$0.00	\$34,539.72	\$0.00
Unreserved Fund balance	\$23,385,181.93	\$7,090,059.78	\$475.53	(\$187,857.83)	\$0.00	\$660,059.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$24,285,657.67</b>	<b>\$7,684,837.15</b>	<b>\$475.53</b>	<b>\$518,691.38</b>	<b>\$0.00</b>	<b>\$694,598.72</b>	<b>\$190,119,647.23</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$27,304,802.15</b>	<b>\$9,391,453.91</b>	<b>\$475.53</b>	<b>\$518,691.38</b>	<b>\$0.00</b>	<b>\$1,459,456.95</b>	<b>\$245,546,263.18</b>

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