

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 07**

**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	\$11,991,494.31	\$3,916,317.65	(\$22.62)	(\$285,205.70)	\$0.00	\$648,931.38	\$0.00
Investments	\$5,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$13,328.29)	\$384,551.46	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$101,741.59	(\$1,637.42)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$159,869.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.92	\$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	\$155,908,952.23
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$391,927.93
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,476,361.99
Other Debits							
Total Assets and Other Debits:	\$17,079,908.53	\$4,459,101.50	(\$22.62)	(\$185,205.70)	\$0.00	\$648,931.38	\$214,777,242.15
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$222,501.76	\$5,895.22	\$0.00	\$0.00	\$0.00	\$70.50	\$0.00
Interfund Payable	(\$3,257.42)	\$101,741.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,063,300.12	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,715.15)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,476,361.99
Total Liabilities:	\$1,282,544.46	\$107,636.81	\$0.00	\$0.00	\$0.00	(\$1,644.65)	\$58,476,361.99
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,300,880.16
Contributed Capital							
Reserved Fund Balance	\$1,620,113.56	\$433,548.06	\$0.00	\$1,166,937.26	\$0.00	\$152,819.30	\$0.00
Unreserved Fund balance	\$14,177,250.51	\$3,917,916.63	(\$22.62)	(\$1,352,142.96)	\$0.00	\$497,756.73	\$0.00
Total Fund Equity:	\$15,797,364.07	\$4,351,464.69	(\$22.62)	(\$185,205.70)	\$0.00	\$650,576.03	\$156,300,880.16
Total Liabilities and Fund Equity:	\$17,079,908.53	\$4,459,101.50	(\$22.62)	(\$185,205.70)	\$0.00	\$648,931.38	\$214,777,242.15

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