

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 02**

**Exhibit F-I-A**

**041 - Lee County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$10,208,530.62	\$2,423,179.50	\$1,909,782.03	\$722,369.76	\$0.00	\$464,227.89	\$0.00
Investments	\$8,990,130.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$249,375.87	\$247,685.77	\$0.00	\$168,719.15	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$624,871.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$228,933.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$5,098.91)	\$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	\$149,833,855.83
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,408,627.65
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,372,431.90
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$20,067,809.75</b>	<b>\$2,899,798.90</b>	<b>\$1,909,782.03</b>	<b>\$891,088.91</b>	<b>\$0.00</b>	<b>\$464,227.89</b>	<b>\$216,614,915.38</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$154,698.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$624,871.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$898,566.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,372,431.90
<b>Total Liabilities:</b>	<b>\$1,053,265.65</b>	<b>\$624,871.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,372,431.90</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,242,483.48
Contributed Capital							
Reserved Fund Balance	\$597,121.28	\$431,005.33	\$0.00	\$246,674.90	\$0.00	\$66,883.22	\$0.00
Unreserved Fund balance	\$18,417,422.82	\$1,843,922.35	\$1,909,782.03	\$644,414.01	\$0.00	\$397,344.67	\$0.00
<b>Total Fund Equity:</b>	<b>\$19,014,544.10</b>	<b>\$2,274,927.68</b>	<b>\$1,909,782.03</b>	<b>\$891,088.91</b>	<b>\$0.00</b>	<b>\$464,227.89</b>	<b>\$151,242,483.48</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,067,809.75</b>	<b>\$2,899,798.90</b>	<b>\$1,909,782.03</b>	<b>\$891,088.91</b>	<b>\$0.00</b>	<b>\$464,227.89</b>	<b>\$216,614,915.38</b>

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