

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2015, Fiscal Period 03

Exhibit F-I-A

041 - Lee County Schools

| | GOVERNMENTAL | | | | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|------------------------|-----------------------|-----------------------|---------------------|--------------------|---------------------|-------------------------|
| | General | Special | Debt | Capital | Enterp/ | Trust Agency | GROUPS |
| Description | | Revenue | Service | Projects | Internal | | F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$13,065,138.31 | \$2,323,539.50 | \$1,909,782.03 | \$733,251.78 | \$0.00 | \$441,039.84 | \$0.00 |
| Investments | \$9,990,130.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$21,938.39 | \$258,858.59 | \$0.00 | \$168,719.15 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$300,000.00 | \$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 | (\$7,594.07) | \$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 | \$149,844,491.78 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,408,627.65 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$65,372,431.90 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$23,369,613.58 | \$2,811,331.72 | \$1,909,782.03 | \$901,970.93 | \$0.00 | \$441,039.84 | \$216,625,551.33 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$154,698.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$0.00 | \$300,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$834,089.85 | \$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 |
| Total Liabilities: | \$988,788.62 | \$300,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$65,372,431.90 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$151,253,119.43 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$738,415.68 | \$393,017.23 | \$0.00 | \$220,331.94 | \$0.00 | \$48,113.22 | \$0.00 |
| Unreserved Fund balance | \$21,642,409.28 | \$2,118,314.49 | \$1,909,782.03 | \$681,638.99 | \$0.00 | \$392,926.62 | \$0.00 |
| Total Fund Equity: | \$22,380,824.96 | \$2,511,331.72 | \$1,909,782.03 | \$901,970.93 | \$0.00 | \$441,039.84 | \$151,253,119.43 |
| Total Liabilities and Fund Equity: | \$23,369,613.58 | \$2,811,331.72 | \$1,909,782.03 | \$901,970.93 | \$0.00 | \$441,039.84 | \$216,625,551.33 |

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