

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 07**

**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	\$12,699,554.94	\$2,301,038.22	\$1,909,786.05	\$528,300.54	\$0.00	\$501,929.77	\$0.00
Investments	\$9,990,130.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$157,973.81)	\$387,227.48	\$0.00	\$168,719.15	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$400,000.00	\$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	(\$17,707.43)	\$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	\$150,073,381.67
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	\$65,523,075.85
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$22,914,004.65</b>	<b>\$2,917,199.33</b>	<b>\$1,909,786.05</b>	<b>\$697,019.69</b>	<b>\$0.00</b>	<b>\$501,929.77</b>	<b>\$217,005,085.17</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$154,646.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$839,597.18	\$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	\$65,523,075.85
<b>Total Liabilities:</b>	<b>\$994,244.00</b>	<b>\$400,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,523,075.85</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,482,009.32
Contributed Capital							
Reserved Fund Balance	\$817,688.81	\$525,067.04	\$0.00	\$524,245.09	\$0.00	\$106,101.88	\$0.00
Unreserved Fund balance	\$21,102,071.84	\$1,992,132.29	\$1,909,786.05	\$172,774.60	\$0.00	\$395,827.89	\$0.00
<b>Total Fund Equity:</b>	<b>\$21,919,760.65</b>	<b>\$2,517,199.33</b>	<b>\$1,909,786.05</b>	<b>\$697,019.69</b>	<b>\$0.00</b>	<b>\$501,929.77</b>	<b>\$151,482,009.32</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$22,914,004.65</b>	<b>\$2,917,199.33</b>	<b>\$1,909,786.05</b>	<b>\$697,019.69</b>	<b>\$0.00</b>	<b>\$501,929.77</b>	<b>\$217,005,085.17</b>

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