

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 03

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 |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$10,590,040.38 | \$1,933,511.51 | \$2.20 | \$1,215,437.28 | \$0.00 | \$431,215.00 | \$0.00 |
| Investments | \$9,992,104.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | (\$24,896.03) | \$508,487.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$1,047,683.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$267,374.83 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$6,321.89) | \$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 | \$152,167,451.58 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$377,495.82 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59,782,443.18 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$21,598,610.99 | \$2,709,374.12 | \$2.20 | \$1,215,437.28 | \$0.00 | \$431,215.00 | \$212,327,390.58 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$151,118.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$0.00 | \$1,047,683.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$1,122,478.84 | \$46,340.85 | \$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 | \$59,782,443.18 |
| Total Liabilities: | \$1,273,596.84 | \$1,094,024.62 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59,782,443.18 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$152,544,947.40 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$681,042.65 | \$477,049.91 | \$0.00 | \$825,020.38 | \$0.00 | \$31,685.62 | \$0.00 |
| Unreserved Fund balance | \$19,643,971.50 | \$1,138,299.59 | \$2.20 | \$390,416.90 | \$0.00 | \$399,529.38 | \$0.00 |
| Total Fund Equity: | \$20,325,014.15 | \$1,615,349.50 | \$2.20 | \$1,215,437.28 | \$0.00 | \$431,215.00 | \$152,544,947.40 |
| Total Liabilities and Fund Equity: | \$21,598,610.99 | \$2,709,374.12 | \$2.20 | \$1,215,437.28 | \$0.00 | \$431,215.00 | \$212,327,390.58 |

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