

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 09**

**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	\$5,957,287.74	\$2,630,695.70	\$69.70	\$1,275,910.32	\$0.00	\$448,328.89	\$0.00
Investments	\$10,036,199.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$15,297.94	\$2,253.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$430,604.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$190,076.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$9,517.07)	\$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	\$153,017,181.90
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$410,757.56
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,221,836.15
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$16,429,872.54</b>	<b>\$2,823,025.69</b>	<b>\$69.70</b>	<b>\$1,275,910.32</b>	<b>\$0.00</b>	<b>\$448,328.89</b>	<b>\$209,649,775.61</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$365,158.44	\$28,793.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$430,604.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$940,232.26	\$89,563.41	\$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	\$56,221,836.15
<b>Total Liabilities:</b>	<b>\$1,305,390.70</b>	<b>\$548,961.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$56,221,836.15</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$153,427,939.46
Contributed Capital							
Reserved Fund Balance	\$1,905,897.32	\$500,255.25	\$0.00	\$681,420.00	\$0.00	\$30,012.51	\$0.00
Unreserved Fund balance	\$13,218,584.52	\$1,773,808.61	\$69.70	\$594,490.32	\$0.00	\$418,316.38	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,124,481.84</b>	<b>\$2,274,063.86</b>	<b>\$69.70</b>	<b>\$1,275,910.32</b>	<b>\$0.00</b>	<b>\$448,328.89</b>	<b>\$153,427,939.46</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,429,872.54</b>	<b>\$2,823,025.69</b>	<b>\$69.70</b>	<b>\$1,275,910.32</b>	<b>\$0.00</b>	<b>\$448,328.89</b>	<b>\$209,649,775.61</b>

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