

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2017, Fiscal Period 11**

**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	\$5,031,872.53	\$3,558,096.23	\$80.15	\$1,130,407.29	\$0.00	\$510,389.47	\$0.00
Investments	\$9,036,199.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$15,297.94	\$321,249.94	\$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	(\$6,180.67)	\$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	\$153,011,475.89
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>\$14,507,793.73</b>	<b>\$4,069,422.66</b>	<b>\$80.15</b>	<b>\$1,130,407.29</b>	<b>\$0.00</b>	<b>\$510,389.47</b>	<b>\$209,644,069.60</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$353,713.10	\$26,051.27	\$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	\$905,296.05	\$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>\$1,259,009.15</b>	<b>\$546,219.59</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	\$153,422,233.45
Contributed Capital							
Reserved Fund Balance	\$1,992,375.17	\$573,702.10	\$0.00	\$764,475.00	\$0.00	\$60,368.25	\$0.00
Unreserved Fund balance	\$11,256,409.41	\$2,949,500.97	\$80.15	\$365,932.29	\$0.00	\$450,021.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,248,784.58</b>	<b>\$3,523,203.07</b>	<b>\$80.15</b>	<b>\$1,130,407.29</b>	<b>\$0.00</b>	<b>\$510,389.47</b>	<b>\$153,422,233.45</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,507,793.73</b>	<b>\$4,069,422.66</b>	<b>\$80.15</b>	<b>\$1,130,407.29</b>	<b>\$0.00</b>	<b>\$510,389.47</b>	<b>\$209,644,069.60</b>

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