

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 11**

Exhibit F-I-A

041 - Lee County Schools

| 041 - Lee County Schools | | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT GROUPS |
|-------------------------------------|-----------------|-----------------|--------------|------------------|------------------|--------------|------------------|
| Description | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$7,926,228.14 | \$3,626,849.59 | \$203.50 | \$987,828.97 | \$0.00 | \$556,651.41 | \$0.00 |
| Investments | \$5,000,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$11,147.60 | \$313,946.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$226,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$213,069.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$3,574.81) | \$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 | \$155,517,837.03 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$391,927.93 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$63,883,582.55 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$13,159,800.93 | \$4,153,865.67 | \$203.50 | \$987,828.97 | \$0.00 | \$556,651.41 | \$219,793,347.51 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$256,493.82 | \$15,756.16 | \$0.00 | \$231.88 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$275.06 | \$226,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$968,376.72 | \$117,873.98 | \$0.00 | \$0.00 | \$0.00 | (\$218.04) | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$63,883,582.55 |
| Total Liabilities: | \$1,225,145.60 | \$359,630.14 | \$0.00 | \$231.88 | \$0.00 | (\$218.04) | \$63,883,582.55 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$155,909,764.96 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$1,650,263.85 | \$572,401.55 | \$0.00 | \$588,946.95 | \$0.00 | \$85,577.55 | \$0.00 |
| Unreserved Fund balance | \$10,284,391.48 | \$3,221,833.98 | \$203.50 | \$398,650.14 | \$0.00 | \$471,291.90 | \$0.00 |
| Total Fund Equity: | \$11,934,655.33 | \$3,794,235.53 | \$203.50 | \$987,597.09 | \$0.00 | \$556,869.45 | \$155,909,764.96 |
| Total Liabilities and Fund Equity: | \$13,159,800.93 | \$4,153,865.67 | \$203.50 | \$987,828.97 | \$0.00 | \$556,651.41 | \$219,793,347.51 |

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