

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2017, Fiscal Period 05**

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 | \$9,769,083.88 | \$2,724,416.69 | \$2.98 | \$1,197,839.01 | \$0.00 | \$612,593.02 | \$0.00 |
| Investments | \$10,036,199.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$30,199.25 | \$344,768.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$380,604.91 | \$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 | (\$7,537.03) | \$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 | \$153,546,969.09 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$410,757.56 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$64,356,836.15 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$20,208,550.03 | \$3,259,261.23 | \$2.98 | \$1,197,839.01 | \$0.00 | \$612,593.02 | \$218,314,562.80 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$190,623.29 | \$9,583.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | (\$150.00) | \$380,754.91 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$876,859.50 | \$89,413.41 | \$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 | \$64,356,836.15 |
| Total Liabilities: | \$1,067,332.79 | \$479,751.72 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$64,356,836.15 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$153,957,726.65 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$1,174,630.31 | \$593,199.24 | \$0.00 | \$681,420.00 | \$0.00 | \$57,788.08 | \$0.00 |
| Unreserved Fund balance | \$17,966,586.93 | \$2,186,310.27 | \$2.98 | \$516,419.01 | \$0.00 | \$554,804.94 | \$0.00 |
| Total Fund Equity: | \$19,141,217.24 | \$2,779,509.51 | \$2.98 | \$1,197,839.01 | \$0.00 | \$612,593.02 | \$153,957,726.65 |
| Total Liabilities and Fund Equity: | \$20,208,550.03 | \$3,259,261.23 | \$2.98 | \$1,197,839.01 | \$0.00 | \$612,593.02 | \$218,314,562.80 |

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