

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2018**

Exhibit F-I-A

**041 - Lee County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$6,202,548.34	\$3,056,586.74	\$203.77	\$35,782.34	\$0.00	\$551,139.14	\$0.00
Investments	\$5,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,540,213.29	\$402,036.31	\$0.00	\$1,106,575.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$322,680.09	\$122,255.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$159,869.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,165,901.44
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$391,927.93
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,176,361.99
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,065,441.72</b>	<b>\$3,740,748.22</b>	<b>\$203.77</b>	<b>\$1,142,357.34</b>	<b>\$0.00</b>	<b>\$551,139.14</b>	<b>\$209,734,191.36</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$118,098.26	\$1,427.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$122,255.36	\$322,680.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,470,258.36	\$182,905.75	\$0.00	\$0.00	\$0.00	\$318.74	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,176,361.99
<b>Total Liabilities:</b>	<b>\$2,710,611.98</b>	<b>\$507,013.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$318.74</b>	<b>\$53,176,361.99</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,557,829.37
Contributed Capital							
Reserved Fund Balance	\$109,423.91	\$162,664.50	\$0.00	\$454,383.14	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$11,245,405.83	\$3,071,070.60	\$203.77	\$687,974.20	\$0.00	\$550,820.40	\$0.00
<b>Total Fund Equity:</b>	<b>\$11,354,829.74</b>	<b>\$3,233,735.10</b>	<b>\$203.77</b>	<b>\$1,142,357.34</b>	<b>\$0.00</b>	<b>\$550,820.40</b>	<b>\$156,557,829.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,065,441.72</b>	<b>\$3,740,748.22</b>	<b>\$203.77</b>	<b>\$1,142,357.34</b>	<b>\$0.00</b>	<b>\$551,139.14</b>	<b>\$209,734,191.36</b>

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