

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 10**

Exhibit F-I-A

**041 - Lee County Schools**

| Description                               | GOVERNMENTAL           |                       |                 | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|------------------------|-----------------------|-----------------|-----------------------|---------------------|---------------------|-----------------------------------|
|   | General                | Special<br>Revenue    | Debt<br>Service |                       | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                        |                       |                 |                       |                     |                     |                                   |
| <b>Assets:</b>                            |                        |                       |                 |                       |                     |                     |                                   |
| Cash                                      | \$4,956,696.53         | \$2,594,535.71        | \$69.70         | \$1,227,835.37        | \$0.00              | \$459,504.77        | \$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                              | (\$4,450.58)           | \$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>\$15,434,347.82</b> | <b>\$2,786,865.70</b> | <b>\$69.70</b>  | <b>\$1,227,835.37</b> | <b>\$0.00</b>       | <b>\$459,504.77</b> | <b>\$209,649,775.61</b>           |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                 |                       |                     |                     |                                   |
| <b>Liabilities:</b>                       |                        |                       |                 |                       |                     |                     |                                   |
| Claims Payable                            | \$379,338.78           | \$12,111.09           | \$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                         | \$941,686.46           | \$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>\$1,321,025.24</b>  | <b>\$532,279.41</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                     | \$1,918,628.13         | \$496,953.42          | \$0.00          | \$743,075.00          | \$0.00              | \$39,651.46         | \$0.00                            |
| Unreserved Fund balance                   | \$12,194,694.45        | \$1,757,632.87        | \$69.70         | \$484,760.37          | \$0.00              | \$419,853.31        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$14,113,322.58</b> | <b>\$2,254,586.29</b> | <b>\$69.70</b>  | <b>\$1,227,835.37</b> | <b>\$0.00</b>       | <b>\$459,504.77</b> | <b>\$153,427,939.46</b>           |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$15,434,347.82</b> | <b>\$2,786,865.70</b> | <b>\$69.70</b>  | <b>\$1,227,835.37</b> | <b>\$0.00</b>       | <b>\$459,504.77</b> | <b>\$209,649,775.61</b>           |

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