

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 11**

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	\$9,462,679.90	\$1,992,317.63	\$1,909,786.05	\$522,434.60	\$0.00	\$366,403.66	\$0.00
Investments	\$9,990,130.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$157,973.81)	\$352,398.95	\$0.00	\$168,719.15	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$228,933.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$18,064.18)	\$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	\$151,954,349.06
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,523,075.85
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$20,026,772.86</b>	<b>\$2,573,650.21</b>	<b>\$1,909,786.05</b>	<b>\$691,153.75</b>	<b>\$0.00</b>	<b>\$366,403.66</b>	<b>\$217,477,424.91</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$279,708.83	\$0.00	\$0.00	\$6,680.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$857,375.27	\$0.00	\$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	\$65,523,075.85
<b>Total Liabilities:</b>	<b>\$1,137,084.10</b>	<b>\$750,000.00</b>	<b>\$0.00</b>	<b>\$6,680.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,523,075.85</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,954,349.06
Contributed Capital							
Reserved Fund Balance	\$1,180,051.11	\$496,278.29	\$0.00	\$40,657.61	\$0.00	\$50,591.30	\$0.00
Unreserved Fund balance	\$17,709,637.65	\$1,327,371.92	\$1,909,786.05	\$643,816.14	\$0.00	\$315,812.36	\$0.00
<b>Total Fund Equity:</b>	<b>\$18,889,688.76</b>	<b>\$1,823,650.21</b>	<b>\$1,909,786.05</b>	<b>\$684,473.75</b>	<b>\$0.00</b>	<b>\$366,403.66</b>	<b>\$151,954,349.06</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,026,772.86</b>	<b>\$2,573,650.21</b>	<b>\$1,909,786.05</b>	<b>\$691,153.75</b>	<b>\$0.00</b>	<b>\$366,403.66</b>	<b>\$217,477,424.91</b>

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