

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 08**

**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
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$11,599,663.81	\$3,822,325.11	(\$20.05)	(\$735,117.53)	\$0.00	\$615,334.85	\$0.00
Investments	\$5,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$13,328.29)	\$285,734.68	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$101,741.59	(\$1,637.42)	\$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	(\$2,638.31)	\$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	\$155,908,952.23
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	\$58,476,361.99
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$16,685,438.80</b>	<b>\$4,266,292.18</b>	<b>(\$20.05)</b>	<b>(\$635,117.53)</b>	<b>\$0.00</b>	<b>\$615,334.85</b>	<b>\$214,777,242.15</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$239,275.53	\$5,408.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	(\$3,257.42)	\$101,741.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,141,872.52	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,365.15)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,476,361.99
<b>Total Liabilities:</b>	<b>\$1,377,890.63</b>	<b>\$107,149.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,365.15)</b>	<b>\$58,476,361.99</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,300,880.16
Contributed Capital							
Reserved Fund Balance	\$1,439,150.29	\$416,061.25	\$0.00	\$1,166,937.26	\$0.00	\$164,268.20	\$0.00
Unreserved Fund balance	\$13,868,397.88	\$3,743,081.12	(\$20.05)	(\$1,802,054.79)	\$0.00	\$453,431.80	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,307,548.17</b>	<b>\$4,159,142.37</b>	<b>(\$20.05)</b>	<b>(\$635,117.53)</b>	<b>\$0.00</b>	<b>\$617,700.00</b>	<b>\$156,300,880.16</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,685,438.80</b>	<b>\$4,266,292.18</b>	<b>(\$20.05)</b>	<b>(\$635,117.53)</b>	<b>\$0.00</b>	<b>\$615,334.85</b>	<b>\$214,777,242.15</b>

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