

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 05**

Exhibit F-I-A

**043 - Lowndes County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$6,508,940.74	\$2,106,213.61	\$477,107.69	\$543,147.54	\$0.00	\$108,385.13	\$0.00
Investments							
Receivables	\$2,311.38	\$35,315.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$35,560.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$5,552.33)	\$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	\$35,177,288.31
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	\$5,735,217.37
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,505,699.79</b>	<b>\$2,177,089.23</b>	<b>\$477,107.69</b>	<b>\$543,147.54</b>	<b>\$0.00</b>	<b>\$108,385.13</b>	<b>\$40,912,505.68</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$3,382.29	\$0.00	\$0.00	\$0.00	\$1,613.20	\$0.00
Interfund Payable							
Other Liabilities	\$400.55	\$52,118.50	\$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	\$5,735,217.37
<b>Total Liabilities:</b>	<b>\$400.55</b>	<b>\$55,500.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,613.20</b>	<b>\$5,735,217.37</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,177,288.31
Contributed Capital							
Reserved Fund Balance	\$375,837.49	\$344,729.30	\$0.00	\$609,539.50	\$0.00	\$8,463.70	\$0.00
Unreserved Fund balance	\$6,129,461.75	\$1,776,859.14	\$477,107.69	(\$66,391.96)	\$0.00	\$98,308.23	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,505,299.24</b>	<b>\$2,121,588.44</b>	<b>\$477,107.69</b>	<b>\$543,147.54</b>	<b>\$0.00</b>	<b>\$106,771.93</b>	<b>\$35,177,288.31</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,505,699.79</b>	<b>\$2,177,089.23</b>	<b>\$477,107.69</b>	<b>\$543,147.54</b>	<b>\$0.00</b>	<b>\$108,385.13</b>	<b>\$40,912,505.68</b>

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