

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 09**

Exhibit F-I-A

**043 - Lowndes 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	\$6,367,168.02	\$1,907,746.71	\$491,953.72	\$2,659.09	\$0.00	\$84,797.98	\$0.00
Investments							
Receivables	\$401.02	\$2,911.40	\$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	(\$8,862.77)	\$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	\$35,289,143.88
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>\$6,358,706.27</b>	<b>\$1,946,218.29</b>	<b>\$491,953.72</b>	<b>\$2,659.09</b>	<b>\$0.00</b>	<b>\$84,797.98</b>	<b>\$41,024,361.25</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$764.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$400.55	\$52,103.50	\$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>\$52,868.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	\$35,289,143.88
Contributed Capital							
Reserved Fund Balance	\$568,469.63	\$473,539.61	\$0.00	\$3,455.76	\$0.00	\$3,927.78	\$0.00
Unreserved Fund balance	\$5,789,836.09	\$1,419,810.20	\$491,953.72	(\$796.67)	\$0.00	\$80,870.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,358,305.72</b>	<b>\$1,893,349.81</b>	<b>\$491,953.72</b>	<b>\$2,659.09</b>	<b>\$0.00</b>	<b>\$84,797.98</b>	<b>\$35,289,143.88</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,358,706.27</b>	<b>\$1,946,218.29</b>	<b>\$491,953.72</b>	<b>\$2,659.09</b>	<b>\$0.00</b>	<b>\$84,797.98</b>	<b>\$41,024,361.25</b>

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