

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 01**

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	
Assets and Other Debits:							
Assets:							
Cash	\$5,187,038.34	\$1,762,329.22	\$462,269.21	\$546,671.50	\$0.00	\$98,702.34	\$0.00
Investments							
Receivables	\$2,311.38	\$311,418.20	\$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	(\$1,102.89)	\$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	\$35,182,288.31
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,735,217.37
Other Debits							
Total Assets and Other Debits:	\$5,188,246.83	\$2,109,307.60	\$462,269.21	\$546,671.50	\$0.00	\$98,702.34	\$40,917,505.68
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$1,471.71	\$0.00	\$0.00	\$0.00	\$1,603.15	\$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
Total Liabilities:	\$400.55	\$53,590.21	\$0.00	\$0.00	\$0.00	\$1,603.15	\$5,735,217.37
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,182,288.31
Contributed Capital							
Reserved Fund Balance	\$427,513.74	\$393,686.27	\$0.00	\$12,226.28	\$0.00	\$6,410.81	\$0.00
Unreserved Fund balance	\$4,760,332.54	\$1,662,031.12	\$462,269.21	\$534,445.22	\$0.00	\$90,688.38	\$0.00
Total Fund Equity:	\$5,187,846.28	\$2,055,717.39	\$462,269.21	\$546,671.50	\$0.00	\$97,099.19	\$35,182,288.31
Total Liabilities and Fund Equity:	\$5,188,246.83	\$2,109,307.60	\$462,269.21	\$546,671.50	\$0.00	\$98,702.34	\$40,917,505.68

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