

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 03**

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	\$6,470,339.35	\$1,188,646.18	\$514,233.19	(\$35,407.23)	\$0.00	\$110,107.56	\$0.00
Investments							
Receivables	\$2,304.01	\$640,004.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$24,878.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,568.08)	\$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	\$35,318,018.58
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	\$5,349,295.03
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,471,075.28</b>	<b>\$1,853,529.39</b>	<b>\$514,233.19</b>	<b>(\$35,407.23)</b>	<b>\$0.00</b>	<b>\$110,107.56</b>	<b>\$40,667,313.61</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$2,137.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,349,295.03
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$2,137.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,349,295.03</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,318,018.58
Contributed Capital							
Reserved Fund Balance	\$392,006.81	\$358,153.91	\$0.00	\$32,450.00	\$0.00	\$8,524.36	\$0.00
Unreserved Fund balance	\$6,079,068.47	\$1,493,238.22	\$514,233.19	(\$67,857.23)	\$0.00	\$101,583.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,471,075.28</b>	<b>\$1,851,392.13</b>	<b>\$514,233.19</b>	<b>(\$35,407.23)</b>	<b>\$0.00</b>	<b>\$110,107.56</b>	<b>\$35,318,018.58</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,471,075.28</b>	<b>\$1,853,529.39</b>	<b>\$514,233.19</b>	<b>(\$35,407.23)</b>	<b>\$0.00</b>	<b>\$110,107.56</b>	<b>\$40,667,313.61</b>

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