

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 05**

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	\$7,960,401.04	\$710,523.35	\$566,256.48	(\$48,522.45)	\$0.00	\$117,941.45	\$0.00
Investments							
Receivables	(\$11,775.81)	\$536,549.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$40,582.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,037.02)	\$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	\$36,275,460.47
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	\$4,945,602.71
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,944,588.21</b>	<b>\$1,287,654.99</b>	<b>\$566,256.48</b>	<b>(\$48,522.45)</b>	<b>\$0.00</b>	<b>\$117,941.45</b>	<b>\$41,221,063.18</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$1,467.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.73	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,945,602.71
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$1,467.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6.73</b>	<b>\$4,945,602.71</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,275,460.47
Contributed Capital							
Reserved Fund Balance	\$366,145.04	\$383,162.22	\$0.00	\$0.00	\$0.00	\$4,119.66	\$0.00
Unreserved Fund balance	\$7,578,443.17	\$903,024.90	\$566,256.48	(\$48,522.45)	\$0.00	\$113,815.06	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,944,588.21</b>	<b>\$1,286,187.12</b>	<b>\$566,256.48</b>	<b>(\$48,522.45)</b>	<b>\$0.00</b>	<b>\$117,934.72</b>	<b>\$36,275,460.47</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,944,588.21</b>	<b>\$1,287,654.99</b>	<b>\$566,256.48</b>	<b>(\$48,522.45)</b>	<b>\$0.00</b>	<b>\$117,941.45</b>	<b>\$41,221,063.18</b>

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