

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, Fiscal Period 10**

Exhibit F-I-A

**043 - Lowndes County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$8,171,544.53	\$1,503,917.78	\$582,405.72	(\$30,680.45)	\$0.00	\$119,524.95	\$0.00
Investments							
Receivables	(\$11,775.81)	\$403,971.49	\$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	(\$7,234.06)	\$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	\$36,276,417.85
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>\$8,152,534.66</b>	<b>\$1,948,471.34</b>	<b>\$582,405.72</b>	<b>(\$30,680.45)</b>	<b>\$0.00</b>	<b>\$119,524.95</b>	<b>\$41,222,020.56</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$277.47	\$1,097.87	\$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>\$277.47</b>	<b>\$1,097.87</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	\$36,276,417.85
Contributed Capital							
Reserved Fund Balance	\$712,553.51	\$1,317,328.21	\$0.00	\$0.00	\$0.00	\$7,207.81	\$0.00
Unreserved Fund balance	\$7,439,703.68	\$630,045.26	\$582,405.72	(\$30,680.45)	\$0.00	\$112,310.41	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,152,257.19</b>	<b>\$1,947,373.47</b>	<b>\$582,405.72</b>	<b>(\$30,680.45)</b>	<b>\$0.00</b>	<b>\$119,518.22</b>	<b>\$36,276,417.85</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,152,534.66</b>	<b>\$1,948,471.34</b>	<b>\$582,405.72</b>	<b>(\$30,680.45)</b>	<b>\$0.00</b>	<b>\$119,524.95</b>	<b>\$41,222,020.56</b>

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