

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 06**

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	\$7,820,416.57	\$1,620,803.69	\$569,975.72	(\$32,564.45)	\$0.00	\$130,508.17	\$0.00
Investments							
Receivables	(\$11,775.81)	\$484,014.02	\$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	(\$4,825.57)	\$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>\$7,803,815.19</b>	<b>\$2,145,399.78</b>	<b>\$569,975.72</b>	<b>(\$32,564.45)</b>	<b>\$0.00</b>	<b>\$130,508.17</b>	<b>\$41,221,063.18</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$100.00	\$2,007.28	\$0.00	\$0.00	\$0.00	\$175.62	\$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>\$100.00</b>	<b>\$2,007.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$182.35</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	\$308,448.40	\$361,635.80	\$0.00	\$81,205.00	\$0.00	\$8,188.91	\$0.00
Unreserved Fund balance	\$7,495,266.79	\$1,781,756.70	\$569,975.72	(\$113,769.45)	\$0.00	\$122,136.91	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,803,715.19</b>	<b>\$2,143,392.50</b>	<b>\$569,975.72</b>	<b>(\$32,564.45)</b>	<b>\$0.00</b>	<b>\$130,325.82</b>	<b>\$36,275,460.47</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,803,815.19</b>	<b>\$2,145,399.78</b>	<b>\$569,975.72</b>	<b>(\$32,564.45)</b>	<b>\$0.00</b>	<b>\$130,508.17</b>	<b>\$41,221,063.18</b>

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