

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, 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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$7,742,975.99	\$522,554.21	\$596,014.61	\$176,600.45	\$0.00	\$107,525.44	\$0.00
Investments							
Receivables	\$14,680.61	\$1,971,513.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$144,249.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$44,356.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,559,408.43
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	\$4,522,938.52
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,757,656.60</b>	<b>\$2,682,673.22</b>	<b>\$596,014.61</b>	<b>\$176,600.45</b>	<b>\$0.00</b>	<b>\$107,525.44</b>	<b>\$41,082,346.95</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$5,495.06	\$2,157.39	\$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	\$4,522,938.52
<b>Total Liabilities:</b>	<b>\$5,495.06</b>	<b>\$2,157.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,522,938.52</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,559,408.43
Contributed Capital							
Reserved Fund Balance	\$493,489.10	\$578,613.04	\$0.00	\$0.00	\$0.00	\$4,519.94	\$0.00
Unreserved Fund balance	\$7,258,672.44	\$2,101,902.79	\$596,014.61	\$176,600.45	\$0.00	\$103,005.50	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,752,161.54</b>	<b>\$2,680,515.83</b>	<b>\$596,014.61</b>	<b>\$176,600.45</b>	<b>\$0.00</b>	<b>\$107,525.44</b>	<b>\$36,559,408.43</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,757,656.60</b>	<b>\$2,682,673.22</b>	<b>\$596,014.61</b>	<b>\$176,600.45</b>	<b>\$0.00</b>	<b>\$107,525.44</b>	<b>\$41,082,346.95</b>

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