

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 04**

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	\$8,014,839.70	\$1,005,626.35	\$562,540.62	\$92,675.55	\$0.00	\$117,177.00	\$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	(\$3,237.55)	\$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	\$36,318,322.73
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>\$7,999,826.34</b>	<b>\$1,450,179.91</b>	<b>\$562,540.62</b>	<b>\$92,675.55</b>	<b>\$0.00</b>	<b>\$117,177.00</b>	<b>\$41,263,925.44</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$1,917.87	\$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>\$1,917.87</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	\$36,318,322.73
Contributed Capital							
Reserved Fund Balance	\$420,898.09	\$376,511.33	\$0.00	\$0.00	\$0.00	\$6,989.45	\$0.00
Unreserved Fund balance	\$7,578,928.25	\$1,071,750.71	\$562,540.62	\$92,675.55	\$0.00	\$110,180.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,999,826.34</b>	<b>\$1,448,262.04</b>	<b>\$562,540.62</b>	<b>\$92,675.55</b>	<b>\$0.00</b>	<b>\$117,170.27</b>	<b>\$36,318,322.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,999,826.34</b>	<b>\$1,450,179.91</b>	<b>\$562,540.62</b>	<b>\$92,675.55</b>	<b>\$0.00</b>	<b>\$117,177.00</b>	<b>\$41,263,925.44</b>

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