

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 02**

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	\$6,817,212.84	\$1,318,862.78	\$555,103.74	\$77,463.39	\$0.00	\$121,763.59	\$0.00
Investments							
Receivables	(\$11,775.81)	\$756,141.10	\$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	(\$1,633.91)	\$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	\$36,302,576.27
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>\$6,803,803.12</b>	<b>\$2,115,585.95</b>	<b>\$555,103.74</b>	<b>\$77,463.39</b>	<b>\$0.00</b>	<b>\$121,763.59</b>	<b>\$41,248,178.98</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$812.07	\$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	\$4,945,602.71
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$812.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	\$36,302,576.27
Contributed Capital							
Reserved Fund Balance	\$372,711.43	\$403,720.13	\$0.00	\$0.00	\$0.00	\$2,997.50	\$0.00
Unreserved Fund balance	\$6,431,091.69	\$1,711,053.75	\$555,103.74	\$77,463.39	\$0.00	\$118,766.09	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,803,803.12</b>	<b>\$2,114,773.88</b>	<b>\$555,103.74</b>	<b>\$77,463.39</b>	<b>\$0.00</b>	<b>\$121,763.59</b>	<b>\$36,302,576.27</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,803,803.12</b>	<b>\$2,115,585.95</b>	<b>\$555,103.74</b>	<b>\$77,463.39</b>	<b>\$0.00</b>	<b>\$121,763.59</b>	<b>\$41,248,178.98</b>

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