

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 07**

Exhibit F-I-A

**043 - Lowndes County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$9,266,568.72	\$1,357,777.89	\$618,342.12	(\$59,877.55)	\$0.00	\$102,158.57	\$0.00
Investments							
Receivables	(\$11,775.81)	\$148,937.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$44,356.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$2,785.74)	\$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	\$36,657,049.65
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,557.40
<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>\$9,252,007.17</b>	<b>\$1,551,072.22</b>	<b>\$618,342.12</b>	<b>(\$59,877.55)</b>	<b>\$0.00</b>	<b>\$102,158.57</b>	<b>\$41,238,545.57</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$139,007.71)	\$7,045.73	\$0.00	\$0.00	\$0.00	\$531.00	\$0.00
Interfund Payable	\$144,249.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$5,241.54</b>	<b>\$7,045.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$531.00</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	\$36,715,607.05
Contributed Capital							
Reserved Fund Balance	\$458,102.06	\$362,409.47	\$0.00	\$0.00	\$0.00	\$4,931.63	\$0.00
Unreserved Fund balance	\$8,788,663.57	\$1,181,617.02	\$618,342.12	(\$59,877.55)	\$0.00	\$96,695.94	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,246,765.63</b>	<b>\$1,544,026.49</b>	<b>\$618,342.12</b>	<b>(\$59,877.55)</b>	<b>\$0.00</b>	<b>\$101,627.57</b>	<b>\$36,715,607.05</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,252,007.17</b>	<b>\$1,551,072.22</b>	<b>\$618,342.12</b>	<b>(\$59,877.55)</b>	<b>\$0.00</b>	<b>\$102,158.57</b>	<b>\$41,238,545.57</b>

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