

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 09

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 |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$9,171,372.98 | \$1,157,621.43 | \$625,788.26 | (\$25,920.55) | \$0.00 | \$96,349.44 | \$0.00 |
| Investments | | | | | | | |
| Receivables | (\$11,775.81) | \$136,606.16 | \$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 | (\$2,977.27) | \$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 | \$36,821,719.65 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$58,557.40 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,522,938.52 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$9,156,619.90 | \$1,338,584.34 | \$625,788.26 | (\$25,920.55) | \$0.00 | \$96,349.44 | \$41,403,215.57 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | (\$139,195.05) | \$7,267.73 | \$0.00 | \$0.00 | \$0.00 | \$1,418.75 | \$0.00 |
| Interfund Payable | \$144,249.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,690.42 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,522,938.52 |
| Total Liabilities: | \$5,054.20 | \$7,267.73 | \$0.00 | \$0.00 | \$0.00 | \$8,109.17 | \$4,522,938.52 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$36,880,277.05 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$718,619.03 | \$469,706.86 | \$0.00 | \$0.00 | \$0.00 | \$562.50 | \$0.00 |
| Unreserved Fund balance | \$8,432,946.67 | \$861,609.75 | \$625,788.26 | (\$25,920.55) | \$0.00 | \$87,677.77 | \$0.00 |
| Total Fund Equity: | \$9,151,565.70 | \$1,331,316.61 | \$625,788.26 | (\$25,920.55) | \$0.00 | \$88,240.27 | \$36,880,277.05 |
| Total Liabilities and Fund Equity: | \$9,156,619.90 | \$1,338,584.34 | \$625,788.26 | (\$25,920.55) | \$0.00 | \$96,349.44 | \$41,403,215.57 |

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