

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2021

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	
Assets and Other Debits:							
Assets:							
Cash	\$8,573,563.57	(\$89,776.21)	\$636,960.54	\$183,899.19	\$0.00	\$96,749.88	\$0.00
Investments							
Receivables	\$242,921.19	\$2,289,020.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$894.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$24,496.04	\$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	\$36,811,869.65
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	\$4,043,800.26
Other Debits							
Total Assets and Other Debits:	\$8,817,379.64	\$2,223,740.42	\$636,960.54	\$183,899.19	\$0.00	\$96,749.88	\$40,914,227.31
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$231,067.17	\$92,290.65	\$0.00	\$0.00	\$0.00	\$531.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$894.88	\$0.00
Other Liabilities	\$0.00	\$5,748.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,043,800.26
Total Liabilities:	\$231,067.17	\$98,038.98	\$0.00	\$0.00	\$0.00	\$1,425.88	\$4,043,800.26
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,870,427.05
Contributed Capital							
Reserved Fund Balance	\$193,944.66	\$93,675.61	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$8,392,367.81	\$2,032,025.83	\$636,960.54	\$183,899.19	\$0.00	\$95,124.00	\$0.00
Total Fund Equity:	\$8,586,312.47	\$2,125,701.44	\$636,960.54	\$183,899.19	\$0.00	\$95,324.00	\$36,870,427.05
Total Liabilities and Fund Equity:	\$8,817,379.64	\$2,223,740.42	\$636,960.54	\$183,899.19	\$0.00	\$96,749.88	\$40,914,227.31

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