

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, 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	\$6,951,397.48	(\$1,764,582.13)	\$0.00	\$166,940.72	\$0.00	\$161,604.33	\$0.00
Investments							
Receivables	\$78,572.45	\$1,351,191.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$39,929.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$434.03)	\$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	\$40,551,024.67
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$298,583.86
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,898,902.62
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,029,535.90</b>	<b>(\$373,461.45)</b>	<b>\$0.00</b>	<b>\$166,940.72</b>	<b>\$0.00</b>	<b>\$161,604.33</b>	<b>\$43,748,511.15</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,197.94	\$4,653.54	\$0.00	\$0.00	\$0.00	\$1,152.50	\$0.00
Interfund Payable							
Other Liabilities	\$32.32	\$20,259.44	\$0.00	\$0.00	\$0.00	\$2,714.25	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,898,902.62
<b>Total Liabilities:</b>	<b>\$1,230.26</b>	<b>\$24,912.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,866.75</b>	<b>\$2,898,902.62</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,849,608.53
Contributed Capital							
Reserved Fund Balance	\$1,422,648.40	\$671,863.24	\$0.00	\$0.00	\$0.00	\$13,617.36	\$0.00
Unreserved Fund balance	\$5,605,657.24	(\$1,070,237.67)	\$0.00	\$166,940.72	\$0.00	\$144,120.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,028,305.64</b>	<b>(\$398,374.43)</b>	<b>\$0.00</b>	<b>\$166,940.72</b>	<b>\$0.00</b>	<b>\$157,737.58</b>	<b>\$40,849,608.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,029,535.90</b>	<b>(\$373,461.45)</b>	<b>\$0.00</b>	<b>\$166,940.72</b>	<b>\$0.00</b>	<b>\$161,604.33</b>	<b>\$43,748,511.15</b>

No reconciliation information is available for this report.