

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 11**

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	\$6,290,451.41	(\$3,464,877.50)	\$0.00	\$294,511.22	\$0.00	\$162,320.39	\$0.00
Investments							
Receivables	\$78,572.45	\$213,202.06	\$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	(\$1,266.26)	\$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	\$40,580,969.67
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$298,583.86
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,898,902.62
Other Debits							
Total Assets and Other Debits:	\$6,367,757.60	(\$3,211,746.13)	\$0.00	\$294,511.22	\$0.00	\$162,320.39	\$43,778,456.15
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$1,462.34	\$4,552.12	\$0.00	\$0.00	\$0.00	\$531.00	\$0.00
Interfund Payable							
Other Liabilities	\$32.32	\$20,259.44	\$0.00	\$0.00	\$0.00	\$407.13	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,898,902.62
Total Liabilities:	\$1,494.66	\$24,811.56	\$0.00	\$0.00	\$0.00	\$938.13	\$2,898,902.62
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,879,553.53
Contributed Capital							
Reserved Fund Balance	\$724,526.24	\$807,514.03	\$0.00	\$0.00	\$0.00	\$9,171.37	\$0.00
Unreserved Fund balance	\$5,641,736.70	(\$4,044,071.72)	\$0.00	\$294,511.22	\$0.00	\$152,210.89	\$0.00
Total Fund Equity:	\$6,366,262.94	(\$3,236,557.69)	\$0.00	\$294,511.22	\$0.00	\$161,382.26	\$40,879,553.53
Total Liabilities and Fund Equity:	\$6,367,757.60	(\$3,211,746.13)	\$0.00	\$294,511.22	\$0.00	\$162,320.39	\$43,778,456.15

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