

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 10**

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	\$7,079,007.73	(\$3,727,701.58)	\$0.00	\$395,797.22	\$0.00	\$151,579.60	\$0.00
Investments							
Receivables	\$78,572.45	\$89,631.09	\$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	(\$1,152.05)	\$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	\$40,590,483.09
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>\$7,156,428.13</b>	<b>(\$3,598,141.18)</b>	<b>\$0.00</b>	<b>\$395,797.22</b>	<b>\$0.00</b>	<b>\$151,579.60</b>	<b>\$43,787,969.57</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
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	\$204.74	\$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>\$1,494.66</b>	<b>\$24,811.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$735.74</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	\$40,889,066.95
Contributed Capital							
Reserved Fund Balance	\$744,409.60	\$585,976.75	\$0.00	\$118,343.00	\$0.00	\$5,044.26	\$0.00
Unreserved Fund balance	\$6,410,523.87	(\$4,208,929.49)	\$0.00	\$277,454.22	\$0.00	\$145,799.60	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,154,933.47</b>	<b>(\$3,622,952.74)</b>	<b>\$0.00</b>	<b>\$395,797.22</b>	<b>\$0.00</b>	<b>\$150,843.86</b>	<b>\$40,889,066.95</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,156,428.13</b>	<b>(\$3,598,141.18)</b>	<b>\$0.00</b>	<b>\$395,797.22</b>	<b>\$0.00</b>	<b>\$151,579.60</b>	<b>\$43,787,969.57</b>

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