

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 09**

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	\$6,754,559.29	(\$2,943,897.15)	\$0.00	\$358,927.72	\$0.00	\$143,131.98	\$0.00
Investments							
Receivables	\$78,572.45	\$185,290.91	\$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	(\$1,008.67)	\$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
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:	\$6,832,123.07	(\$2,718,676.93)	\$0.00	\$358,927.72	\$0.00	\$143,131.98	\$43,787,969.57
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	\$0.00	\$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	\$531.00	\$2,898,902.62
Fund Equity:							
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	\$989,704.92	\$532,178.19	\$0.00	\$98,530.50	\$0.00	\$5,044.26	\$0.00
Unreserved Fund balance	\$5,840,923.49	(\$3,275,666.68)	\$0.00	\$260,397.22	\$0.00	\$137,556.72	\$0.00
Total Fund Equity:	\$6,830,628.41	(\$2,743,488.49)	\$0.00	\$358,927.72	\$0.00	\$142,600.98	\$40,889,066.95
Total Liabilities and Fund Equity:	\$6,832,123.07	(\$2,718,676.93)	\$0.00	\$358,927.72	\$0.00	\$143,131.98	\$43,787,969.57

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