

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 01**

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	\$5,301,023.14	(\$2,570,292.51)	\$0.00	\$188,412.22	\$0.00	\$170,255.85	\$0.00
Investments							
Receivables	\$92,777.80	\$4,036,813.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$35,858.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$532.20)	\$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	\$41,989,744.30
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	\$2,593,144.28
Other Debits							
Total Assets and Other Debits:	\$5,393,268.74	\$1,502,379.90	\$0.00	\$188,412.22	\$0.00	\$170,255.85	\$44,881,472.44
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$14,077.35	\$13,720.18	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Interfund Payable							
Other Liabilities	\$6,735.51	\$1,663.85	\$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	\$2,593,144.28
Total Liabilities:	\$20,812.86	\$15,384.03	\$0.00	\$0.00	\$0.00	\$764.97	\$2,593,144.28
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,288,328.16
Contributed Capital							
Reserved Fund Balance	\$582,360.81	\$6,555,589.96	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$4,790,095.07	(\$5,068,594.09)	\$0.00	\$188,412.22	\$0.00	\$169,290.88	\$0.00
Total Fund Equity:	\$5,372,455.88	\$1,486,995.87	\$0.00	\$188,412.22	\$0.00	\$169,490.88	\$42,288,328.16
Total Liabilities and Fund Equity:	\$5,393,268.74	\$1,502,379.90	\$0.00	\$188,412.22	\$0.00	\$170,255.85	\$44,881,472.44

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