

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 03**

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	\$5,329,236.39	(\$3,376,783.60)	\$0.00	\$236,963.22	\$0.00	\$593,941.65	\$0.00
Investments							
Receivables	\$77,458.20	\$4,066,729.95	\$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	(\$1,043.65)	\$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	\$48,193,451.73
Construction In Progress							
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:	\$5,405,650.94	\$725,805.08	\$0.00	\$236,963.22	\$0.00	\$593,941.65	\$50,786,596.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$4,226.66	\$7,255.53	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Interfund Payable							
Other Liabilities	\$10,232.32	\$5,270.35	\$0.00	\$0.00	\$0.00	\$423,685.80	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,144.28
Total Liabilities:	\$14,458.98	\$12,525.88	\$0.00	\$0.00	\$0.00	\$424,450.77	\$2,593,144.28
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,193,451.73
Contributed Capital							
Reserved Fund Balance	\$644,786.76	\$6,620,485.74	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$4,746,405.20	(\$5,907,206.54)	\$0.00	\$236,963.22	\$0.00	\$169,290.88	\$0.00
Total Fund Equity:	\$5,391,191.96	\$713,279.20	\$0.00	\$236,963.22	\$0.00	\$169,490.88	\$48,193,451.73
Total Liabilities and Fund Equity:	\$5,405,650.94	\$725,805.08	\$0.00	\$236,963.22	\$0.00	\$593,941.65	\$50,786,596.01

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