

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 04**

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	\$7,473,351.11	(\$3,313,650.36)	\$0.00	\$1,454,020.22	\$0.00	\$595,541.65	\$0.00
Investments							
Receivables	\$77,458.20	\$3,651,335.52	\$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							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,144.28
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,549,765.66</b>	<b>\$373,543.89</b>	<b>\$0.00</b>	<b>\$1,454,020.22</b>	<b>\$0.00</b>	<b>\$595,541.65</b>	<b>\$50,786,596.01</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$4,226.66	\$7,255.53	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Interfund Payable							
Other Liabilities	\$32.32	\$1,663.85	\$0.00	\$0.00	\$0.00	\$425,285.80	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,144.28
<b>Total Liabilities:</b>	<b>\$4,258.98</b>	<b>\$8,919.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$426,050.77</b>	<b>\$2,593,144.28</b>
<b>Fund Equity:</b>							
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	\$872,386.58	\$6,630,477.37	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$6,673,120.10	(\$6,265,852.86)	\$0.00	\$1,454,020.22	\$0.00	\$169,290.88	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,545,506.68</b>	<b>\$364,624.51</b>	<b>\$0.00</b>	<b>\$1,454,020.22</b>	<b>\$0.00</b>	<b>\$169,490.88</b>	<b>\$48,193,451.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,549,765.66</b>	<b>\$373,543.89</b>	<b>\$0.00</b>	<b>\$1,454,020.22</b>	<b>\$0.00</b>	<b>\$595,541.65</b>	<b>\$50,786,596.01</b>

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