

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 06**

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	\$7,018,126.41	(\$2,008,714.16)	\$0.00	\$1,488,134.22	\$0.00	\$179,373.87	\$0.00
Investments							
Receivables	\$74,780.20	\$173,669.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110.00	\$0.00
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>\$7,091,862.96</b>	<b>(\$1,799,186.31)</b>	<b>\$0.00</b>	<b>\$1,488,134.22</b>	<b>\$0.00</b>	<b>\$179,483.87</b>	<b>\$50,786,596.01</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$4,176.66	\$7,255.53	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Interfund Payable	\$110.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$32.32	\$0.00	\$0.00	\$0.00	\$0.00	\$9,228.02	\$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>\$4,318.98</b>	<b>\$7,255.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,992.99</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	\$566,842.11	\$331,731.25	\$0.00	\$265,870.00	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$6,520,701.87	(\$2,138,173.09)	\$0.00	\$1,222,264.22	\$0.00	\$169,290.88	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,087,543.98</b>	<b>(\$1,806,441.84)</b>	<b>\$0.00</b>	<b>\$1,488,134.22</b>	<b>\$0.00</b>	<b>\$169,490.88</b>	<b>\$48,193,451.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,091,862.96</b>	<b>(\$1,799,186.31)</b>	<b>\$0.00</b>	<b>\$1,488,134.22</b>	<b>\$0.00</b>	<b>\$179,483.87</b>	<b>\$50,786,596.01</b>

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