

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 08**

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	\$6,401,147.78	(\$1,496,973.47)	\$0.00	\$1,514,448.22	\$0.00	\$179,407.87	\$0.00
Investments							
Receivables	\$74,780.20	\$294,083.63	\$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	(\$3,203.75)	\$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:	\$6,472,724.23	(\$1,167,031.11)	\$0.00	\$1,514,448.22	\$0.00	\$179,407.87	\$50,786,596.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$207,814.29	\$239,594.48	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Interfund Payable							
Other Liabilities	\$32.32	\$0.00	\$0.00	\$0.00	\$0.00	\$9,152.02	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,144.28
Total Liabilities:	\$207,846.61	\$239,594.48	\$0.00	\$0.00	\$0.00	\$9,916.99	\$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	\$1,042,114.07	\$567,522.04	\$0.00	\$366,085.66	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$5,222,763.55	(\$1,974,147.63)	\$0.00	\$1,148,362.56	\$0.00	\$169,290.88	\$0.00
Total Fund Equity:	\$6,264,877.62	(\$1,406,625.59)	\$0.00	\$1,514,448.22	\$0.00	\$169,490.88	\$48,193,451.73
Total Liabilities and Fund Equity:	\$6,472,724.23	(\$1,167,031.11)	\$0.00	\$1,514,448.22	\$0.00	\$179,407.87	\$50,786,596.01

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