

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 09**

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	\$5,611,691.26	(\$1,600,910.22)	\$0.00	\$1,629,041.22	\$0.00	\$179,607.87	\$0.00
Investments							
Receivables	\$74,780.20	\$153,926.57	\$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	(\$3,833.47)	\$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>\$5,682,637.99</b>	<b>(\$1,411,124.92)</b>	<b>\$0.00</b>	<b>\$1,629,041.22</b>	<b>\$0.00</b>	<b>\$179,607.87</b>	<b>\$50,786,596.01</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$9,577.11	\$7,255.53	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Interfund Payable							
Other Liabilities	\$32.32	\$0.00	\$0.00	\$0.00	\$0.00	\$9,352.02	\$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>\$9,609.43</b>	<b>\$7,255.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,116.99</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	\$871,230.65	\$515,068.26	\$0.00	\$366,085.66	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$4,801,797.91	(\$1,933,448.71)	\$0.00	\$1,262,955.56	\$0.00	\$169,290.88	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,673,028.56</b>	<b>(\$1,418,380.45)</b>	<b>\$0.00</b>	<b>\$1,629,041.22</b>	<b>\$0.00</b>	<b>\$169,490.88</b>	<b>\$48,193,451.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,682,637.99</b>	<b>(\$1,411,124.92)</b>	<b>\$0.00</b>	<b>\$1,629,041.22</b>	<b>\$0.00</b>	<b>\$179,607.87</b>	<b>\$50,786,596.01</b>

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