STATE OF ALABAMA DEPARTMENT OF EDUCATION

Exhibit F-I-A

LEA Financial System

Combined Balance Sheet -- All Fund Types and Account Groups For Fiscal Year 2024, Fiscal Period 10

Description General Revenue Service Projects Internal Trust Agency F/A L/T Dept	043 - Lowndes County Schools	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
Assets and Other Debits: Assets:			Special	Debt	Capital	Enterp/		GROUPS
Cash	Description	General	Revenue	Service	Projects	Internal	Trust Agency	F/A L/T Dept
Cash (new Investments) \$5,432,881.23 (\$1,716,562.61) \$0.00 \$1,640,126.22 \$0.00 \$178,848.92 \$0.00 Investments Receivables \$74,780.20 \$76,016.62 \$0.00 \$	Assets and Other Debits:							
Investments	Assets:							
Receivables \$74,780.20 \$76,016.62 \$0.00<	Cash	\$5,432,881.23	(\$1,716,562.61)	\$0.00	\$1,640,126.22	\$0.00	\$178,848.92	\$0.00
Interfund Receivables	Investments							
Inventories	Receivables	\$74,780.20	\$76,016.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets (\$4,112.64) \$0.00 <td>Interfund Receivables</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td>	Interfund Receivables	\$0.00	\$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 \$0.00 \$48,193,451.73 Construction In Progress Other Debits: Amounts Available ***Construction Progress** ***Solution Progress**<	Inventories	\$0.00	\$35,858.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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 \$5,503,548.79 (\$1,604,687.26) \$0.00 \$1,640,126.22 \$0.00 \$178,848.92 \$50,786,596.01 Liabilities and Fund Equity: Liabilities: \$0.00 \$0.00 \$0.00 \$764.97 \$0.00 Interfund Payable \$4,179.56 \$7,255.53 \$0.00 \$0.00 \$0.00 \$764.97 \$0.00 Other Liabilities \$32.32 \$0.00 \$0.00 \$0.00 \$8,593.07 \$0.00 Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Other Assets	(\$4,112.64)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Debits: Amounts Available \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Other Debits \$5,503,548.79 (\$1,604,687.26) \$0.00 \$1,640,126.22 \$0.00 \$178,848.92 \$50,786,596.01 Liabilities and Fund Equity: Liabilities: Claims Payable \$4,179.56 \$7,255.53 \$0.00 \$0.00 \$0.00 \$764.97 \$0.00 Interfund Payable \$32.32 \$0.00 \$0.00 \$0.00 \$8,593.07 \$0.00 Chang-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,193,451.73
Amounts Available Amounts to be Provided \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Assets and Other Debits: \$5,503,548.79 (\$1,604,687.26) \$0.00 \$1,640,126.22 \$0.00 \$178,848.92 \$50,786,596.01 Liabilities and Fund Equity: Claims Payable \$4,179.56 \$7,255.53 \$0.00 \$0.00 \$0.00 \$764.97 \$0.00 Interfund Payable \$32.32 \$0.00 \$0.00 \$0.00 \$8,593.07 \$0.00 Cong-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Construction In Progress							
Amounts to be Provided \$0.00 \$	Other Debits:							
Other Debits \$5,503,548.79 (\$1,604,687.26) \$0.00 \$1,640,126.22 \$0.00 \$178,848.92 \$50,786,596.01 Liabilities and Fund Equity: Liabilities: Claims Payable \$4,179.56 \$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 \$8,593.07 \$0.00 Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Amounts Available							
Total Assets and Other Debits: \$5,503,548.79 (\$1,604,687.26) \$0.00 \$1,640,126.22 \$0.00 \$178,848.92 \$50,786,596.01 Liabilities and Fund Equity: Liabilities: Claims Payable \$4,179.56 \$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 \$8,593.07 \$0.00 Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,144.28
Liabilities and Fund Equity: Liabilities: \$4,179.56 \$7,255.53 \$0.00 \$0.00 \$0.00 \$764.97 \$0.00 Interfund Payable 0ther Liabilities \$32.32 \$0.00 \$0.00 \$0.00 \$8,593.07 \$0.00 Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Other Debits							
Liabilities: Claims Payable \$4,179.56 \$7,255.53 \$0.00 \$0.00 \$0.00 \$764.97 \$0.00 Interfund Payable 0ther Liabilities \$32.32 \$0.00 \$0.00 \$0.00 \$8,593.07 \$0.00 Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Total Assets and Other Debits:	\$5,503,548.79	(\$1,604,687.26)	\$0.00	\$1,640,126.22	\$0.00	\$178,848.92	\$50,786,596.01
Claims Payable \$4,179.56 \$7,255.53 \$0.00 \$0.00 \$764.97 \$0.00 Interfund Payable Other Liabilities \$32.32 \$0.00 \$0.00 \$0.00 \$8,593.07 \$0.00 Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Liabilities and Fund Equity:							
Interfund Payable Other Liabilities \$32.32 \$0.00 \$0.00 \$0.00 \$8,593.07 \$0.00 Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Liabilities:							
Other Liabilities \$32.32 \$0.00 \$0.00 \$0.00 \$8,593.07 \$0.00 Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Claims Payable	\$4,179.56	\$7,255.53	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Long-Term Liabilities \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,593,144.28 Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Interfund Payable							
Total Liabilities: \$4,211.88 \$7,255.53 \$0.00 \$0.00 \$0.00 \$9,358.04 \$2,593,144.28	Other Liabilities	\$32.32	\$0.00	\$0.00	\$0.00	\$0.00	\$8,593.07	\$0.00
	Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,144.28
	Total Liabilities:	\$4,211.88	\$7,255.53	\$0.00	\$0.00	\$0.00	\$9,358.04	\$2,593,144.28
Fund Equity:	Fund Equity:							
Investments in General Fixed Assets \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,193,451.73
Contributed Capital	Contributed Capital							
Reserved Fund Balance \$810,097.08 \$573,526.64 \$0.00 \$366,085.66 \$0.00 \$200.00 \$0.00	Reserved Fund Balance	\$810,097.08	\$573,526.64	\$0.00	\$366,085.66	\$0.00	\$200.00	\$0.00
Unreserved Fund balance \$4,689,239.83 (\$2,185,469.43) \$0.00 \$1,274,040.56 \$0.00 \$169,290.88 \$0.00	Unreserved Fund balance	\$4,689,239.83	(\$2,185,469.43)	\$0.00	\$1,274,040.56	\$0.00	\$169,290.88	\$0.00
Total Fund Equity: \$5,499,336.91 (\$1,611,942.79) \$0.00 \$1,640,126.22 \$0.00 \$169,490.88 \$48,193,451.73	Total Fund Equity:	\$5,499,336.91	(\$1,611,942.79)	\$0.00	\$1,640,126.22	\$0.00	\$169,490.88	\$48,193,451.73
Total Liabilities and Fund Equity: \$5,503,548.79 (\$1,604,687.26) \$0.00 \$1,640,126.22 \$0.00 \$178,848.92 \$50,786,596.01	Total Liabilities and Fund Equity:	\$5,503,548.79	(\$1,604,687.26)	\$0.00	\$1,640,126.22	\$0.00	\$178,848.92	\$50,786,596.01

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