

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 10**

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	\$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	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$35,858.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,112.64)	\$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:	\$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	\$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:							
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	\$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
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

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