

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2024**

Exhibit F-I-A

043 - Lowndes County Schools

	GOVERNMENTAL			PROPRIETARY		FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$4,735,862.54	\$161,789.78	\$0.00	\$1,155,030.64	\$0.00	\$147,657.75	\$0.00
Investments							
Receivables	\$275,378.99	\$896,623.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$9,759.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$53,136.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,409,343.70
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,275,995.32
Other Debits							
Total Assets and Other Debits:	\$5,021,001.48	\$1,111,549.73	\$0.00	\$1,155,030.64	\$0.00	\$147,657.75	\$53,685,339.02
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$1,340.96	\$37,850.39	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,759.95	\$0.00
Other Liabilities	\$32.32	\$11,337.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,275,995.32
Total Liabilities:	\$1,373.28	\$49,187.40	\$0.00	\$0.00	\$0.00	\$10,524.92	\$2,275,995.32
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,409,343.70
Contributed Capital							
Reserved Fund Balance	\$29,438.77	\$143,889.12	\$0.00	\$0.00	\$0.00	\$1,019.85	\$0.00
Unreserved Fund balance	\$4,990,189.43	\$918,473.21	\$0.00	\$1,155,030.64	\$0.00	\$136,112.98	\$0.00
Total Fund Equity:	\$5,019,628.20	\$1,062,362.33	\$0.00	\$1,155,030.64	\$0.00	\$137,132.83	\$51,409,343.70
Total Liabilities and Fund Equity:	\$5,021,001.48	\$1,111,549.73	\$0.00	\$1,155,030.64	\$0.00	\$147,657.75	\$53,685,339.02

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