

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 03**

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 | \$8,413,652.39 | (\$338,902.45) | \$644,463.90 | \$235,070.19 | \$0.00 | \$130,915.11 | \$0.00 |
| Investments | | | | | | | |
| Receivables | \$28,409.66 | \$1,711,494.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$894.88 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$24,496.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$2,060.38) | \$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 | \$36,811,869.65 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$58,557.40 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,043,800.26 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$8,440,896.55 | \$1,397,087.77 | \$644,463.90 | \$235,070.19 | \$0.00 | \$130,915.11 | \$40,914,227.31 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$77,971.49 | \$8,058.34 | \$0.00 | \$0.00 | \$0.00 | \$531.00 | \$0.00 |
| Interfund Payable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$894.88 | \$0.00 |
| Other Liabilities | \$0.00 | \$5,748.33 | \$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 | \$4,043,800.26 |
| Total Liabilities: | \$77,971.49 | \$13,806.67 | \$0.00 | \$0.00 | \$0.00 | \$1,425.88 | \$4,043,800.26 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$36,870,427.05 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$473,703.51 | \$392,850.24 | \$0.00 | \$204,687.00 | \$0.00 | \$8,131.92 | \$0.00 |
| Unreserved Fund balance | \$7,889,221.55 | \$990,430.86 | \$644,463.90 | \$30,383.19 | \$0.00 | \$121,357.31 | \$0.00 |
| Total Fund Equity: | \$8,362,925.06 | \$1,383,281.10 | \$644,463.90 | \$235,070.19 | \$0.00 | \$129,489.23 | \$36,870,427.05 |
| Total Liabilities and Fund Equity: | \$8,440,896.55 | \$1,397,087.77 | \$644,463.90 | \$235,070.19 | \$0.00 | \$130,915.11 | \$40,914,227.31 |

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