

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2022**

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	\$6,526,318.24	(\$187,453.75)	\$0.00	\$204,869.22	\$0.00	\$143,413.30	\$0.00
Investments							
Receivables	\$183,736.44	\$1,838,061.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$39,929.31	\$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	\$37,539,331.05
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,674.54
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,066,770.76
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,710,054.68</b>	<b>\$1,690,536.65</b>	<b>\$0.00</b>	<b>\$204,869.22</b>	<b>\$0.00</b>	<b>\$143,413.30</b>	<b>\$43,668,776.35</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$151,015.73	\$229,560.07	\$0.00	\$0.00	\$0.00	\$531.00	\$0.00
Interfund Payable							
Other Liabilities	\$32.32	\$20,259.44	\$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	\$6,066,770.76
<b>Total Liabilities:</b>	<b>\$151,048.05</b>	<b>\$249,819.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$531.00</b>	<b>\$6,066,770.76</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,602,005.59
Contributed Capital							
Reserved Fund Balance	\$799,900.41	\$459,761.39	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$5,759,106.22	\$980,955.75	\$0.00	\$204,869.22	\$0.00	\$142,682.30	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,559,006.63</b>	<b>\$1,440,717.14</b>	<b>\$0.00</b>	<b>\$204,869.22</b>	<b>\$0.00</b>	<b>\$142,882.30</b>	<b>\$37,602,005.59</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,710,054.68</b>	<b>\$1,690,536.65</b>	<b>\$0.00</b>	<b>\$204,869.22</b>	<b>\$0.00</b>	<b>\$143,413.30</b>	<b>\$43,668,776.35</b>

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