

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, 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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$6,091,463.32	(\$2,295,471.47)	\$0.00	\$256,040.22	\$0.00	\$189,429.56	\$0.00
Investments							
Receivables	\$67,260.04	\$1,368,634.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$11,312.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$39,929.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$324.93)	\$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	\$37,645,255.05
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	\$3,549,397.07
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,169,710.84</b>	<b>(\$886,907.28)</b>	<b>\$0.00</b>	<b>\$256,040.22</b>	<b>\$0.00</b>	<b>\$189,429.56</b>	<b>\$41,257,326.66</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$907.79	\$5,053.44	\$0.00	\$0.00	\$0.00	\$1,032.50	\$0.00
Interfund Payable							
Other Liabilities	\$32.32	\$24,532.81	\$0.00	\$0.00	\$0.00	\$2,428.51	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,549,397.07
<b>Total Liabilities:</b>	<b>\$940.11</b>	<b>\$29,586.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,461.01</b>	<b>\$3,549,397.07</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,707,929.59
Contributed Capital							
Reserved Fund Balance	\$1,197,117.78	\$654,690.48	\$0.00	\$105,924.00	\$0.00	\$26,204.00	\$0.00
Unreserved Fund balance	\$4,971,652.95	(\$1,571,184.01)	\$0.00	\$150,116.22	\$0.00	\$159,764.55	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,168,770.73</b>	<b>(\$916,493.53)</b>	<b>\$0.00</b>	<b>\$256,040.22</b>	<b>\$0.00</b>	<b>\$185,968.55</b>	<b>\$37,707,929.59</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,169,710.84</b>	<b>(\$886,907.28)</b>	<b>\$0.00</b>	<b>\$256,040.22</b>	<b>\$0.00</b>	<b>\$189,429.56</b>	<b>\$41,257,326.66</b>

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