

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 02**

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	\$5,985,946.05	(\$1,746,222.06)	\$0.00	\$238,983.22	\$0.00	\$191,303.80	\$0.00
Investments							
Receivables	\$67,260.04	\$1,420,001.55	\$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	(\$108.25)	\$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	\$37,539,331.05
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	\$3,549,397.07
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$6,064,410.25</b>	<b>(\$286,291.20)</b>	<b>\$0.00</b>	<b>\$238,983.22</b>	<b>\$0.00</b>	<b>\$191,303.80</b>	<b>\$41,151,402.66</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$907.79	\$8,202.00	\$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>\$32,734.81</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	\$37,602,005.59
Contributed Capital							
Reserved Fund Balance	\$1,396,444.13	\$797,685.67	\$0.00	\$0.00	\$0.00	\$8,361.52	\$0.00
Unreserved Fund balance	\$4,667,026.01	(\$1,116,711.68)	\$0.00	\$238,983.22	\$0.00	\$179,481.27	\$0.00
<b>Total Fund Equity:</b>	<b>\$6,063,470.14</b>	<b>(\$319,026.01)</b>	<b>\$0.00</b>	<b>\$238,983.22</b>	<b>\$0.00</b>	<b>\$187,842.79</b>	<b>\$37,602,005.59</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$6,064,410.25</b>	<b>(\$286,291.20)</b>	<b>\$0.00</b>	<b>\$238,983.22</b>	<b>\$0.00</b>	<b>\$191,303.80</b>	<b>\$41,151,402.66</b>

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