

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2009, Fiscal Period 11**

**Exhibit F-I-A**

**043 - Lowndes County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,349,481.84	\$2,038,931.77	\$98,399.09	\$3,687,706.96	\$0.00	\$56,934.30	\$0.00
Investments	\$0.00	\$3,447.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$124,364.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$39,911.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$7,887.82)	\$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	\$29,886,914.79
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,515.83
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,025,988.07
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$1,341,594.02</b>	<b>\$2,206,655.57</b>	<b>\$98,399.09</b>	<b>\$3,687,706.96</b>	<b>\$0.00</b>	<b>\$56,934.30</b>	<b>\$38,928,418.69</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$4,785.94	\$858.85	\$0.00	\$407.80	\$0.00	\$75.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$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	\$9,025,988.07
<b>Total Liabilities:</b>	<b>\$4,785.94</b>	<b>\$858.85</b>	<b>\$0.00</b>	<b>\$407.80</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>\$9,025,988.07</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,902,430.62
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$58,440.59	\$385,588.76	\$0.00	(\$239,633.75)	\$0.00	\$10,140.25	\$0.00
Unreserved Fund balance	\$1,278,367.49	\$1,820,207.96	\$98,399.09	\$3,926,932.91	\$0.00	\$46,719.05	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,336,808.08</b>	<b>\$2,205,796.72</b>	<b>\$98,399.09</b>	<b>\$3,687,299.16</b>	<b>\$0.00</b>	<b>\$56,859.30</b>	<b>\$29,902,430.62</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,341,594.02</b>	<b>\$2,206,655.57</b>	<b>\$98,399.09</b>	<b>\$3,687,706.96</b>	<b>\$0.00</b>	<b>\$56,934.30</b>	<b>\$38,928,418.69</b>