

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2009, Fiscal Period 03**

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
Assets and Other Debits:							
Assets:							
Cash	\$1,639,404.53	\$2,105,285.08	\$68,164.40	\$3,945,728.86	\$0.00	\$55,955.37	\$0.00
Investments	\$0.00	\$3,028.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$8,367.35	\$230,477.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$100,000.00	\$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	(\$5,027.03)	\$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
Other Debits:							
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
Total Assets and Other Debits:	\$1,642,744.85	\$2,478,702.66	\$68,164.40	\$3,945,728.86	\$0.00	\$55,955.37	\$38,928,418.69
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$4,669.58	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
Interfund Payable	\$0.00	\$100,000.00	\$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
Total Liabilities:	\$0.00	\$104,669.58	\$0.00	\$0.00	\$0.00	\$75.00	\$9,025,988.07
Fund Equity:							
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	\$118,479.89	\$282,242.98	\$0.00	(\$49,002.00)	\$0.00	\$3,213.82	\$0.00
Unreserved Fund balance	\$1,524,264.96	\$2,095,257.48	\$68,164.40	\$3,994,730.86	\$0.00	\$52,666.55	\$0.00
Total Fund Equity:	\$1,642,744.85	\$2,377,500.46	\$68,164.40	\$3,945,728.86	\$0.00	\$55,880.37	\$29,902,430.62
Total Liabilities and Fund Equity:	\$1,642,744.85	\$2,482,170.04	\$68,164.40	\$3,945,728.86	\$0.00	\$55,955.37	\$38,928,418.69