

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2009, 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	
Assets and Other Debits:							
Assets:							
Cash	\$1,558,090.58	\$1,641,096.58	\$64,416.67	\$3,937,579.31	\$0.00	\$56,487.73	\$0.00
Investments	\$0.00	\$3,028.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$8,367.35	\$288,766.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$64,481.51	\$259,571.78	\$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	(\$3,347.24)	\$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	\$29,570,751.08
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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:	\$1,627,592.20	\$2,232,375.09	\$64,416.67	\$3,937,579.31	\$0.00	\$56,487.73	\$38,596,739.15
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$4,669.58	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
Interfund Payable	\$98,447.54	\$225,605.75	\$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:	\$98,447.54	\$230,275.33	\$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	\$29,570,751.08
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$127,639.24	\$320,144.98	\$0.00	(\$51,587.80)	\$0.00	\$4,704.07	\$0.00
Unreserved Fund balance	\$1,401,505.42	\$1,685,422.16	\$64,416.67	\$3,989,167.11	\$0.00	\$51,708.66	\$0.00
Total Fund Equity:	\$1,529,144.66	\$2,005,567.14	\$64,416.67	\$3,937,579.31	\$0.00	\$56,412.73	\$29,570,751.08
Total Liabilities and Fund Equity:	\$1,627,592.20	\$2,235,842.47	\$64,416.67	\$3,937,579.31	\$0.00	\$56,487.73	\$38,596,739.15