

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2009, Fiscal Period 08**

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	\$1,786,765.47	\$2,052,277.17	\$86,941.90	\$3,880,612.35	\$0.00	\$58,611.90	\$0.00
Investments	\$0.00	\$3,447.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,288.93	\$94,130.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$160,000.00	\$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	(\$6,031.25)	\$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	\$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:	\$1,784,023.15	\$2,349,767.20	\$86,941.90	\$3,880,612.35	\$0.00	\$58,611.90	\$38,928,418.69
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$235.94	\$1,057.90	\$0.00	\$407.80	\$0.00	\$95.00	\$0.00
Interfund Payable	\$0.00	\$160,000.00	\$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:	\$235.94	\$161,057.90	\$0.00	\$407.80	\$0.00	\$95.00	\$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	\$106,896.21	\$366,481.91	\$0.00	(\$25,077.99)	\$0.00	\$7,151.08	\$0.00
Unreserved Fund balance	\$1,676,891.00	\$1,822,227.39	\$86,941.90	\$3,905,282.54	\$0.00	\$51,365.82	\$0.00
Total Fund Equity:	\$1,783,787.21	\$2,188,709.30	\$86,941.90	\$3,880,204.55	\$0.00	\$58,516.90	\$29,902,430.62
Total Liabilities and Fund Equity:	\$1,784,023.15	\$2,349,767.20	\$86,941.90	\$3,880,612.35	\$0.00	\$58,611.90	\$38,928,418.69