

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2009**

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	\$1,006,267.19	\$2,055,492.57	\$102,166.24	\$3,422,324.76	\$0.00	\$54,744.50	\$0.00
Investments	\$0.00	\$3,447.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$51,584.70	\$248,500.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$79,245.79	\$204,956.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$40,843.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$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>\$1,137,097.68</b>	<b>\$2,553,241.07</b>	<b>\$102,166.24</b>	<b>\$3,422,324.76</b>	<b>\$0.00</b>	<b>\$54,744.50</b>	<b>\$38,928,418.69</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$22,261.03	\$5,784.81	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
Interfund Payable	\$102,209.12	\$169,185.49	\$0.00	\$12,807.25	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$534,589.48	\$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>\$124,470.15</b>	<b>\$709,559.78</b>	<b>\$0.00</b>	<b>\$12,807.25</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	\$0.00	\$40,843.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$1,012,627.53	\$1,802,837.53	\$102,166.24	\$3,409,517.51	\$0.00	\$54,669.50	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,012,627.53</b>	<b>\$1,843,681.29</b>	<b>\$102,166.24</b>	<b>\$3,409,517.51</b>	<b>\$0.00</b>	<b>\$54,669.50</b>	<b>\$29,902,430.62</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,137,097.68</b>	<b>\$2,553,241.07</b>	<b>\$102,166.24</b>	<b>\$3,422,324.76</b>	<b>\$0.00</b>	<b>\$54,744.50</b>	<b>\$38,928,418.69</b>