

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2008, Fiscal Period 02**

Exhibit F-I-A

**038 - Lamar 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	\$203,327.85	\$1,161,603.99	\$268,452.27	\$227.28	\$0.00	\$237,879.22	\$0.00
Investments	\$0.00	\$17,804.22	\$0.00	\$0.00	\$0.00	\$21,138.07	\$0.00
Receivables	\$0.00	\$63,008.76	\$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	\$67,455.62	\$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	\$29,666,805.42
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,493.16
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,824,694.90
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$203,327.85</b>	<b>\$1,309,872.59</b>	<b>\$268,452.27</b>	<b>\$227.28</b>	<b>\$0.00</b>	<b>\$259,017.29</b>	<b>\$38,607,993.48</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$93,039.02	\$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	\$8,941,188.06
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$93,039.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,941,188.06</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,666,805.42
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$15,333.79	\$122,546.75	\$0.00	\$0.00	\$0.00	\$29,836.71	\$0.00
Unreserved Fund balance	\$187,994.06	\$1,094,286.82	\$268,452.27	\$227.28	\$0.00	\$229,180.58	\$0.00
<b>Total Fund Equity:</b>	<b>\$203,327.85</b>	<b>\$1,216,833.57</b>	<b>\$268,452.27</b>	<b>\$227.28</b>	<b>\$0.00</b>	<b>\$259,017.29</b>	<b>\$29,666,805.42</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$203,327.85</b>	<b>\$1,309,872.59</b>	<b>\$268,452.27</b>	<b>\$227.28</b>	<b>\$0.00</b>	<b>\$259,017.29</b>	<b>\$38,607,993.48</b>