

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2008

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
Assets and Other Debits:							
Assets:							
Cash	\$361,463.50	\$1,437,175.03	\$214,608.62	\$357,855.58	\$0.00	\$261,914.29	\$0.00
Investments	\$0.00	\$18,067.77	\$0.00	\$0.00	\$0.00	\$21,555.93	\$0.00
Receivables	\$0.00	\$113,527.43	\$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	\$62,812.11	\$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	\$29,873,205.88
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	\$120,247.64
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,292,328.14
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets and Other Debits:	\$361,463.50	\$1,631,582.34	\$214,608.62	\$357,855.58	\$0.00	\$283,470.22	\$38,285,781.66
Liabilities and Fund Equity:							
Liabilities:							
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	\$157,601.20	\$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	\$8,412,575.78
Total Liabilities:	\$0.00	\$157,601.20	\$0.00	\$0.00	\$0.00	\$0.00	\$8,412,575.78
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,873,205.88
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$0.00	\$62,812.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$361,463.50	\$1,411,169.03	\$214,608.62	\$357,855.58	\$0.00	\$283,470.22	\$0.00
Total Fund Equity:	\$361,463.50	\$1,473,981.14	\$214,608.62	\$357,855.58	\$0.00	\$283,470.22	\$29,873,205.88
Total Liabilities and Fund Equity:	\$361,463.50	\$1,631,582.34	\$214,608.62	\$357,855.58	\$0.00	\$283,470.22	\$38,285,781.66