

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2010, Fiscal Period 08**

Exhibit F-I-A

023 - Dale 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 | \$4,846,887.19 | \$1,134,852.38 | \$548,062.45 | \$2,650,314.81 | \$0.00 | \$308,431.23 | \$0.00 |
| Investments | \$0.00 | \$43,734.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$0.01 | \$75,039.79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$571,468.59 | \$50,388.41 | \$0.00 | \$123,442.55 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$51,218.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$787.09) | \$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 | \$19,727,983.66 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$956,643.59 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,434,845.67 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$5,417,568.70 | \$1,355,234.01 | \$548,062.45 | \$2,773,757.36 | \$0.00 | \$308,431.23 | \$32,119,472.92 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$47,534.76 | \$0.00 | \$0.00 | \$0.00 | \$65.00 | \$0.00 |
| Interfund Payable | \$453,066.62 | \$50,600.00 | \$0.00 | \$126,697.55 | \$0.00 | \$111,740.38 | \$0.00 |
| Other Liabilities | \$324,133.98 | \$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 | \$11,434,845.67 |
| Total Liabilities: | \$777,200.60 | \$98,134.76 | \$0.00 | \$126,697.55 | \$0.00 | \$111,805.38 | \$11,434,845.67 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,684,627.25 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$10,223.00 | \$160,240.22 | \$0.00 | \$0.00 | \$0.00 | \$11,184.72 | \$0.00 |
| Unreserved Fund balance | \$4,630,145.10 | \$1,096,859.03 | \$548,062.45 | \$2,647,059.81 | \$0.00 | \$185,441.13 | \$0.00 |
| Total Fund Equity: | \$4,640,368.10 | \$1,257,099.25 | \$548,062.45 | \$2,647,059.81 | \$0.00 | \$196,625.85 | \$20,684,627.25 |
| Total Liabilities and Fund Equity: | \$5,417,568.70 | \$1,355,234.01 | \$548,062.45 | \$2,773,757.36 | \$0.00 | \$308,431.23 | \$32,119,472.92 |