

**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**

**023 - Dale 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	\$4,154,998.59	\$1,561,587.65	\$686,923.46	\$504,694.64	\$0.00	\$223,586.34	\$0.00
Investments	\$0.00	\$45,251.74	\$0.00	\$3,000,000.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.01	\$112,283.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$441,640.56	\$20,524.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$0.00
Inventories	\$0.00	\$68,185.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,737.03	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,705,944.44
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,437,976.70
<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	\$11,876,160.89
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$4,596,639.16</b>	<b>\$1,807,832.74</b>	<b>\$686,923.46</b>	<b>\$3,504,694.64</b>	<b>\$0.00</b>	<b>\$234,123.37</b>	<b>\$35,020,082.03</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$128,871.43	\$141,546.31	\$0.00	\$35,595.61	\$0.00	\$0.00	\$0.00
Interfund Payable	\$20,254.21	\$318,464.44	\$0.00	\$74,261.28	\$0.00	\$50,984.63	\$0.00
Other Liabilities	\$291,262.03	\$14,330.20	\$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	\$11,876,160.89
<b>Total Liabilities:</b>	<b>\$440,387.67</b>	<b>\$474,340.95</b>	<b>\$0.00</b>	<b>\$109,856.89</b>	<b>\$0.00</b>	<b>\$50,984.63</b>	<b>\$11,876,160.89</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,143,921.14
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$42.94	\$83,669.22	\$0.00	\$0.00	\$0.00	\$17,999.30	\$0.00
Unreserved Fund balance	\$4,156,208.55	\$1,249,822.57	\$686,923.46	\$3,394,837.75	\$0.00	\$165,139.44	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,156,251.49</b>	<b>\$1,333,491.79</b>	<b>\$686,923.46</b>	<b>\$3,394,837.75</b>	<b>\$0.00</b>	<b>\$183,138.74</b>	<b>\$23,143,921.14</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,596,639.16</b>	<b>\$1,807,832.74</b>	<b>\$686,923.46</b>	<b>\$3,504,694.64</b>	<b>\$0.00</b>	<b>\$234,123.37</b>	<b>\$35,020,082.03</b>