

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2010, Fiscal Period 09**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$4,811,933.19	\$1,134,462.38	\$599,240.79	\$2,643,174.47	\$0.00	\$294,047.75	\$0.00
Investments	\$0.00	\$43,734.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$567,032.43	\$6,000.00	\$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	(\$1,681.90)	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,434,845.67
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,377,283.73</b>	<b>\$1,235,415.81</b>	<b>\$599,240.79</b>	<b>\$2,766,617.02</b>	<b>\$0.00</b>	<b>\$294,047.75</b>	<b>\$32,119,472.92</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$347,294.12	\$108,525.84	\$0.00	\$20,222.69	\$0.00	\$65.00	\$0.00
Interfund Payable	\$406,283.69	\$50,600.00	\$0.00	\$126,697.55	\$0.00	\$111,098.74	\$0.00
Other Liabilities	\$161,611.29	\$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
<b>Total Liabilities:</b>	<b>\$915,189.10</b>	<b>\$159,125.84</b>	<b>\$0.00</b>	<b>\$146,920.24</b>	<b>\$0.00</b>	<b>\$111,163.74</b>	<b>\$11,434,845.67</b>
<b>Fund Equity:</b>							
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	\$466.09	\$62,321.72	\$0.00	\$0.00	\$0.00	\$127.30	\$0.00
Unreserved Fund balance	\$4,461,628.54	\$1,013,968.25	\$599,240.79	\$2,619,696.78	\$0.00	\$182,756.71	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,462,094.63</b>	<b>\$1,076,289.97</b>	<b>\$599,240.79</b>	<b>\$2,619,696.78</b>	<b>\$0.00</b>	<b>\$182,884.01</b>	<b>\$20,684,627.25</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,377,283.73</b>	<b>\$1,235,415.81</b>	<b>\$599,240.79</b>	<b>\$2,766,617.02</b>	<b>\$0.00</b>	<b>\$294,047.75</b>	<b>\$32,119,472.92</b>