

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2007, Fiscal Period 08**

Exhibit F-I-A

**115 - Boaz City 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	\$4,317,494.10	\$809,240.37	\$448.30	\$887,462.30	\$0.00	\$158,255.89	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$57,339.82	\$0.00	\$3,508.93	\$0.00
Receivables	\$0.00	\$51,493.83	\$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	\$39,432.97	\$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	\$20,248,790.69
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$418,857.36
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,963,336.79
<b>Other Debits:</b>							
0191 - Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$4,317,494.10</b>	<b>\$900,167.17</b>	<b>\$448.30</b>	<b>\$944,802.12</b>	<b>\$0.00</b>	<b>\$161,764.82</b>	<b>\$22,630,984.84</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$7,785.46	\$6,098.40	\$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	\$12,815.41	\$35,284.90	\$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	\$1,963,336.79
<b>Total Liabilities:</b>	<b>\$20,600.87</b>	<b>\$41,383.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,963,336.79</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,667,648.05
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$56,679.59	\$114,297.43	\$0.00	\$68,464.94	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$4,240,213.64	\$743,576.44	\$448.30	\$876,337.18	\$0.00	\$162,764.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,296,893.23</b>	<b>\$857,873.87</b>	<b>\$448.30</b>	<b>\$944,802.12</b>	<b>\$0.00</b>	<b>\$162,764.82</b>	<b>\$20,667,648.05</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,317,494.10</b>	<b>\$899,257.17</b>	<b>\$448.30</b>	<b>\$944,802.12</b>	<b>\$0.00</b>	<b>\$162,764.82</b>	<b>\$22,630,984.84</b>