

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, 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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$8,858,463.60 | \$865,228.71 | \$2,951,355.81 | \$1,772,986.83 | \$0.00 | \$542,240.22 | \$0.00 |
| Investments | \$11,770,757.60 | \$77,016.30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$12,364.67 | \$5,617.78 | \$0.00 | \$0.00 | \$0.00 | \$944.72 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$114,272.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$3,872.05 | \$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 | \$49,454,989.70 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,789,364.02 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,607,936.54 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,636,563.46 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$20,645,457.92 | \$1,062,135.03 | \$2,951,355.81 | \$1,772,986.83 | \$0.00 | \$543,184.94 | \$66,488,853.72 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$26,449.16 | \$19,175.20 | \$0.00 | \$0.00 | \$0.00 | \$5,276.47 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$211,629.41 | \$19,448.45 | \$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 | \$14,244,500.00 |
| Total Liabilities: | \$238,078.57 | \$38,623.65 | \$0.00 | \$0.00 | \$0.00 | \$5,276.47 | \$14,244,500.00 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$52,244,353.72 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$1,233,680.90 | \$895,633.46 | \$0.00 | \$0.00 | \$0.00 | \$83,960.51 | \$0.00 |
| Unreserved Fund balance | \$19,173,698.45 | \$127,877.92 | \$2,951,355.81 | \$1,772,986.83 | \$0.00 | \$453,947.96 | \$0.00 |
| Total Fund Equity: | \$20,407,379.35 | \$1,023,511.38 | \$2,951,355.81 | \$1,772,986.83 | \$0.00 | \$537,908.47 | \$52,244,353.72 |
| Total Liabilities and Fund Equity: | \$20,645,457.92 | \$1,062,135.03 | \$2,951,355.81 | \$1,772,986.83 | \$0.00 | \$543,184.94 | \$66,488,853.72 |

Information in this report has been reconciled to the corresponding bank statements.