

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 07**

**Exhibit F-I-A**

**023 - Dale County Schools**

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$8,989,474.11	\$533,873.11	\$2,841,554.29	\$1,027,568.68	\$0.00	\$570,978.95	\$0.00
Investments	\$11,270,757.60	\$68,323.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$12,364.67	\$5,153.28	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$20,276,468.43</b>	<b>\$721,622.53</b>	<b>\$2,841,554.29</b>	<b>\$1,027,568.68</b>	<b>\$0.00</b>	<b>\$571,923.67</b>	<b>\$66,488,853.72</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$26,406.57	\$57,627.37	\$0.00	\$0.00	\$0.00	\$13,756.88	\$0.00
Interfund Payable							
Other Liabilities	\$244,579.37	\$19,567.07	\$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
<b>Total Liabilities:</b>	<b>\$270,985.94</b>	<b>\$77,194.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,756.88</b>	<b>\$14,244,500.00</b>
<b>Fund Equity:</b>							
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	\$932,599.34	\$401,181.66	\$0.00	\$0.00	\$0.00	\$89,381.59	\$0.00
Unreserved Fund balance	\$19,072,883.15	\$243,246.43	\$2,841,554.29	\$1,027,568.68	\$0.00	\$468,785.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,005,482.49</b>	<b>\$644,428.09</b>	<b>\$2,841,554.29</b>	<b>\$1,027,568.68</b>	<b>\$0.00</b>	<b>\$558,166.79</b>	<b>\$52,244,353.72</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,276,468.43</b>	<b>\$721,622.53</b>	<b>\$2,841,554.29</b>	<b>\$1,027,568.68</b>	<b>\$0.00</b>	<b>\$571,923.67</b>	<b>\$66,488,853.72</b>

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