

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 05**

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 | \$8,786,378.84 | \$891,794.13 | \$2,735,842.29 | \$1,124,349.95 | \$0.00 | \$611,340.41 | \$0.00 |
| Investments | \$11,270,757.60 | \$68,323.90 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$12,364.67 | \$5,240.28 | \$0.00 | \$0.00 | \$0.00 | \$984.72 | \$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: | \$20,073,373.16 | \$1,079,630.55 | \$2,735,842.29 | \$1,124,349.95 | \$0.00 | \$612,325.13 | \$66,488,853.72 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$45,412.60 | \$12,404.81 | \$0.00 | \$0.00 | \$0.00 | \$6,644.73 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$215,272.17 | \$19,997.43 | \$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: | \$260,684.77 | \$32,402.24 | \$0.00 | \$0.00 | \$0.00 | \$6,644.73 | \$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 | \$867,446.21 | \$192,257.87 | \$0.00 | \$0.00 | \$0.00 | \$16,186.43 | \$0.00 |
| Unreserved Fund balance | \$18,945,242.18 | \$854,970.44 | \$2,735,842.29 | \$1,124,349.95 | \$0.00 | \$589,493.97 | \$0.00 |
| Total Fund Equity: | \$19,812,688.39 | \$1,047,228.31 | \$2,735,842.29 | \$1,124,349.95 | \$0.00 | \$605,680.40 | \$52,244,353.72 |
| Total Liabilities and Fund Equity: | \$20,073,373.16 | \$1,079,630.55 | \$2,735,842.29 | \$1,124,349.95 | \$0.00 | \$612,325.13 | \$66,488,853.72 |

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