

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 07**

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	\$9,454,521.65	\$346,106.55	\$2,535,461.59	\$935,696.22	\$0.00	\$580,624.07	\$0.00
Investments	\$7,300,500.00	\$58,853.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$26,225.70	\$294,188.76	\$0.00	\$0.00	\$0.00	(\$1,819.28)	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$111,159.79	\$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	\$44,125,480.14
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,284,948.93
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,312,863.79
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,236,536.21
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$16,785,119.40</b>	<b>\$810,308.87</b>	<b>\$2,535,461.59</b>	<b>\$935,696.22</b>	<b>\$0.00</b>	<b>\$578,804.79</b>	<b>\$60,959,829.07</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$50,703.49	\$23,938.60	\$0.00	\$0.00	\$0.00	\$8,060.81	\$0.00
Interfund Payable							
Other Liabilities	\$212,684.14	\$24,216.66	\$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	\$14,549,400.00
<b>Total Liabilities:</b>	<b>\$263,387.63</b>	<b>\$48,155.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,060.81</b>	<b>\$14,549,400.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,410,429.07
Contributed Capital							
Reserved Fund Balance	\$406,551.30	\$357,238.93	\$0.00	\$318,402.00	\$0.00	\$79,930.29	\$0.00
Unreserved Fund balance	\$16,115,180.47	\$404,914.68	\$2,535,461.59	\$617,294.22	\$0.00	\$490,813.69	\$0.00
<b>Total Fund Equity:</b>	<b>\$16,521,731.77</b>	<b>\$762,153.61</b>	<b>\$2,535,461.59</b>	<b>\$935,696.22</b>	<b>\$0.00</b>	<b>\$570,743.98</b>	<b>\$46,410,429.07</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,785,119.40</b>	<b>\$810,308.87</b>	<b>\$2,535,461.59</b>	<b>\$935,696.22</b>	<b>\$0.00</b>	<b>\$578,804.79</b>	<b>\$60,959,829.07</b>

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