

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 11**

**Exhibit F-I-A**

**011 - Chilton County Schools**

| Description                               | GOVERNMENTAL           |                       |                     | Capital Projects      | PROPRIETARY         | FIDUCIARY           | ACCOUNT GROUPS<br>F/A L/T Dept |
|---|------------------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|--------------------------------|
|   | General                | Special Revenue       | Debt Service        |                       | Enterp/<br>Internal | Trust Agency        |                                |
| <b>Assets and Other Debits:</b>           |                        |                       |                     |                       |                     |                     |                                |
| <b>Assets:</b>                            |                        |                       |                     |                       |                     |                     |                                |
| Cash                                      | \$31,554,400.11        | \$1,607,841.30        | \$184,830.83        | \$5,321,691.70        | \$0.00              | \$447,197.96        | \$0.00                         |
| Investments                               | \$12,633,413.90        | \$240,162.40          | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00                         |
| Receivables                               | \$50,173.32            | (\$260,657.41)        | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00                         |
| Interfund Receivables                     |                        |                       |                     |                       |                     |                     |                                |
| Inventories                               | \$382,055.98           | \$333,956.72          | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00                         |
| Other Assets                              | \$3,213.21             | \$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              | \$75,274,631.09                |
| Construction In Progress                  | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$10,817,831.79                |
| <b>Other Debits:</b>                      |                        |                       |                     |                       |                     |                     |                                |
| Amounts Available                         |                        |                       |                     |                       |                     |                     |                                |
| Amounts to be Provided                    | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$6,106,794.99                 |
| Other Debits                              |                        |                       |                     |                       |                     |                     |                                |
| <b>Total Assets and Other Debits:</b>     | <b>\$44,623,256.52</b> | <b>\$1,921,303.01</b> | <b>\$184,830.83</b> | <b>\$5,321,691.70</b> | <b>\$0.00</b>       | <b>\$447,197.96</b> | <b>\$92,199,257.87</b>         |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                     |                       |                     |                     |                                |
| <b>Liabilities:</b>                       |                        |                       |                     |                       |                     |                     |                                |
| Claims Payable                            | \$0.00                 | \$18,915.05           | \$0.00              | \$1,418.18            | \$0.00              | \$0.00              | \$0.00                         |
| Interfund Payable                         |                        |                       |                     |                       |                     |                     |                                |
| Other Liabilities                         | \$0.00                 | \$80,516.11           | \$0.00              | \$0.00                | \$0.00              | (\$5,749.42)        | \$0.00                         |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$6,106,794.99                 |
| <b>Total Liabilities:</b>                 | <b>\$0.00</b>          | <b>\$99,431.16</b>    | <b>\$0.00</b>       | <b>\$1,418.18</b>     | <b>\$0.00</b>       | <b>(\$5,749.42)</b> | <b>\$6,106,794.99</b>          |
| <b>Fund Equity:</b>                       |                        |                       |                     |                       |                     |                     |                                |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$86,092,462.88                |
| Contributed Capital                       |                        |                       |                     |                       |                     |                     |                                |
| Reserved Fund Balance                     | \$1,227,282.34         | \$2,350,162.12        | \$0.00              | \$470,558.60          | \$0.00              | \$48,182.99         | \$0.00                         |
| Unreserved Fund balance                   | \$43,395,974.18        | (\$528,290.27)        | \$184,830.83        | \$4,849,714.92        | \$0.00              | \$404,764.39        | \$0.00                         |
| <b>Total Fund Equity:</b>                 | <b>\$44,623,256.52</b> | <b>\$1,821,871.85</b> | <b>\$184,830.83</b> | <b>\$5,320,273.52</b> | <b>\$0.00</b>       | <b>\$452,947.38</b> | <b>\$86,092,462.88</b>         |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$44,623,256.52</b> | <b>\$1,921,303.01</b> | <b>\$184,830.83</b> | <b>\$5,321,691.70</b> | <b>\$0.00</b>       | <b>\$447,197.96</b> | <b>\$92,199,257.87</b>         |

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