

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 10**

**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	\$8,313,189.43	\$784,629.33	\$2,922,701.73	\$1,699,519.83	\$0.00	\$580,557.33	\$0.00
Investments	\$11,770,757.60	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$12,364.67	\$5,162.78	\$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
<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>\$20,100,183.75</b>	<b>\$981,080.65</b>	<b>\$2,922,701.73</b>	<b>\$1,699,519.83</b>	<b>\$0.00</b>	<b>\$581,502.05</b>	<b>\$66,488,853.72</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$160,579.47	\$36,011.58	\$0.00	\$0.00	\$0.00	\$4,478.68	\$0.00
Interfund Payable							
Other Liabilities	\$220,173.09	\$19,506.45	\$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
<b>Total Liabilities:</b>	<b>\$380,752.56</b>	<b>\$55,518.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,478.68</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	\$176,289.37	\$956,187.12	\$0.00	\$0.00	\$0.00	\$102,101.55	\$0.00
Unreserved Fund balance	\$19,543,141.82	(\$30,624.50)	\$2,922,701.73	\$1,699,519.83	\$0.00	\$474,921.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$19,719,431.19</b>	<b>\$925,562.62</b>	<b>\$2,922,701.73</b>	<b>\$1,699,519.83</b>	<b>\$0.00</b>	<b>\$577,023.37</b>	<b>\$52,244,353.72</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,100,183.75</b>	<b>\$981,080.65</b>	<b>\$2,922,701.73</b>	<b>\$1,699,519.83</b>	<b>\$0.00</b>	<b>\$581,502.05</b>	<b>\$66,488,853.72</b>

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