

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 02**

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 | \$14,005,027.33 | \$862,263.33 | \$2,718,899.90 | \$957,499.20 | \$0.00 | \$527,088.99 | \$0.00 |
| Investments | \$1,500,500.00 | \$38,853.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$105,315.45 | \$666,930.86 | \$0.00 | \$0.00 | \$0.00 | \$995.72 | \$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 |
| Other Debits: | | | | | | | |
| 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 | | | | | | | |
| Total Assets and Other Debits: | \$15,614,714.83 | \$1,679,207.75 | \$2,718,899.90 | \$957,499.20 | \$0.00 | \$528,084.71 | \$60,959,829.07 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$340,580.60 | \$47,669.34 | \$0.00 | \$0.00 | \$0.00 | \$5,683.36 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$208,204.73 | \$23,762.75 | \$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 |
| Total Liabilities: | \$548,785.33 | \$71,432.09 | \$0.00 | \$0.00 | \$0.00 | \$5,683.36 | \$14,549,400.00 |
| Fund Equity: | | | | | | | |
| 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 | \$193,032.62 | \$286,204.88 | \$0.00 | \$0.00 | \$0.00 | \$29,375.82 | \$0.00 |
| Unreserved Fund balance | \$14,872,896.88 | \$1,321,570.78 | \$2,718,899.90 | \$957,499.20 | \$0.00 | \$493,025.53 | \$0.00 |
| Total Fund Equity: | \$15,065,929.50 | \$1,607,775.66 | \$2,718,899.90 | \$957,499.20 | \$0.00 | \$522,401.35 | \$46,410,429.07 |
| Total Liabilities and Fund Equity: | \$15,614,714.83 | \$1,679,207.75 | \$2,718,899.90 | \$957,499.20 | \$0.00 | \$528,084.71 | \$60,959,829.07 |

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