

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 11**

**Exhibit F-I-A**

**023 - Dale County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$7,136,917.57	(\$120,635.13)	\$2,666,118.59	\$745,193.81	\$0.00	\$545,152.11	\$0.00
Investments	\$11,050,500.00	\$65,356.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$26,225.70	\$584,348.62	\$0.00	\$0.00	\$0.00	(\$1,773.28)	\$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>\$18,217,515.32</b>	<b>\$640,229.48</b>	<b>\$2,666,118.59</b>	<b>\$745,193.81</b>	<b>\$0.00</b>	<b>\$543,378.83</b>	<b>\$60,959,829.07</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$249,849.29	\$25,632.52	\$0.00	\$193,455.10	\$0.00	\$3,782.82	\$0.00
Interfund Payable							
Other Liabilities	\$211,777.40	\$22,516.93	\$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>\$461,626.69</b>	<b>\$48,149.45</b>	<b>\$0.00</b>	<b>\$193,455.10</b>	<b>\$0.00</b>	<b>\$3,782.82</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	\$410,389.03	\$458,793.37	\$0.00	\$0.00	\$0.00	\$87,932.78	\$0.00
Unreserved Fund balance	\$17,345,499.60	\$133,286.66	\$2,666,118.59	\$551,738.71	\$0.00	\$451,663.23	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,755,888.63</b>	<b>\$592,080.03</b>	<b>\$2,666,118.59</b>	<b>\$551,738.71</b>	<b>\$0.00</b>	<b>\$539,596.01</b>	<b>\$46,410,429.07</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$18,217,515.32</b>	<b>\$640,229.48</b>	<b>\$2,666,118.59</b>	<b>\$745,193.81</b>	<b>\$0.00</b>	<b>\$543,378.83</b>	<b>\$60,959,829.07</b>

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