

**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

005 - Blount County Schools

| Description | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT GROUPS | |
|---|------------------------|-----------------------|-----------------------|-----------------------|---------------|---------------------|-------------------------|
| | General | Special Revenue | Debt Service | | | | Capital Projects |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$11,576,591.35 | \$6,223,432.08 | \$3,112,495.58 | \$1,664,658.86 | \$0.00 | \$588,371.02 | \$0.00 |
| Investments | \$10,811,544.75 | \$13,830.25 | \$0.00 | \$0.00 | \$0.00 | \$192,130.96 | \$0.00 |
| Receivables | \$0.00 | \$503,487.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$39,240.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$340,630.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$2,843.79 | \$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 | \$132,521,339.19 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,143,531.81 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,624,271.53 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$28,420,489.58 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$22,430,220.35 | \$7,081,379.98 | \$3,112,495.58 | \$1,664,658.86 | \$0.00 | \$780,501.98 | \$178,709,632.11 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$980.83 | \$372,929.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,485.46 | \$0.00 |
| Other Liabilities | \$0.00 | \$77,302.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$3,134.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31,044,761.11 |
| Total Liabilities: | \$980.83 | \$453,366.89 | \$0.00 | \$0.00 | \$0.00 | \$50,485.46 | \$31,044,761.11 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$147,664,871.00 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$1,448,610.74 | \$1,489,040.68 | \$0.00 | \$81,089.15 | \$0.00 | \$203,688.07 | \$0.00 |
| Unreserved Fund balance | \$20,980,628.78 | \$5,138,972.41 | \$3,112,495.58 | \$1,583,569.71 | \$0.00 | \$526,328.45 | \$0.00 |
| Total Fund Equity: | \$22,429,239.52 | \$6,628,013.09 | \$3,112,495.58 | \$1,664,658.86 | \$0.00 | \$730,016.52 | \$147,664,871.00 |
| Total Liabilities and Fund Equity: | \$22,430,220.35 | \$7,081,379.98 | \$3,112,495.58 | \$1,664,658.86 | \$0.00 | \$780,501.98 | \$178,709,632.11 |

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