

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2026, Fiscal Period 04**

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	\$17,415,045.54	\$1,257,101.39	\$3,316,431.49	\$3,043,438.10	\$0.00	\$546,444.19	\$0.00
Investments	\$9,554,037.45	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$35,845.33	\$49,303.14	\$0.00	\$0.00	\$0.00	\$1,059.72	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$77,895.05	\$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	\$52,093,713.59
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,821,376.60
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,221,581.88
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,383,118.12
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$27,008,800.37</b>	<b>\$1,461,315.88</b>	<b>\$3,316,431.49</b>	<b>\$3,043,438.10</b>	<b>\$0.00</b>	<b>\$547,503.91</b>	<b>\$77,519,790.19</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$44,432.74	\$21,921.12	\$0.00	\$0.00	\$0.00	\$9,781.21	\$0.00
Interfund Payable							
Other Liabilities	\$220,675.71	(\$170.99)	\$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	\$13,604,700.00
<b>Total Liabilities:</b>	<b>\$265,108.45</b>	<b>\$21,750.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,781.21</b>	<b>\$13,604,700.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,915,090.19
Contributed Capital							
Reserved Fund Balance	\$48,337.50	\$194,179.58	\$0.00	\$0.00	\$0.00	\$9,711.03	\$0.00
Unreserved Fund balance	\$26,695,354.42	\$1,245,386.17	\$3,316,431.49	\$3,043,438.10	\$0.00	\$528,011.67	\$0.00
<b>Total Fund Equity:</b>	<b>\$26,743,691.92</b>	<b>\$1,439,565.75</b>	<b>\$3,316,431.49</b>	<b>\$3,043,438.10</b>	<b>\$0.00</b>	<b>\$537,722.70</b>	<b>\$63,915,090.19</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$27,008,800.37</b>	<b>\$1,461,315.88</b>	<b>\$3,316,431.49</b>	<b>\$3,043,438.10</b>	<b>\$0.00</b>	<b>\$547,503.91</b>	<b>\$77,519,790.19</b>

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