

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 07

Exhibit F-I-A

023 - Dale County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$17,661,728.97	\$1,249,254.14	\$3,475,547.74	\$2,685,973.61	\$0.00	\$542,780.83	\$0.00
Investments	\$9,889,210.34	\$81,791.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$63,858.72	\$6,278.64	\$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	\$54,549,054.81
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,809,684.44
Other Debits:							
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							
Total Assets and Other Debits:	\$27,618,670.08	\$1,415,219.02	\$3,475,547.74	\$2,685,973.61	\$0.00	\$543,840.55	\$73,963,439.25
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$87,761.21	\$24,143.78	\$0.00	\$0.00	\$0.00	\$16,461.03	\$0.00
Interfund Payable							
Other Liabilities	\$238,289.56	(\$540.81)	\$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
Total Liabilities:	\$326,050.77	\$23,602.97	\$0.00	\$0.00	\$0.00	\$16,461.03	\$13,604,700.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,358,739.25
Contributed Capital							
Reserved Fund Balance	\$51,377.61	\$182,232.63	\$0.00	\$0.00	\$0.00	\$60,107.11	\$0.00
Unreserved Fund balance	\$27,241,241.70	\$1,209,383.42	\$3,475,547.74	\$2,685,973.61	\$0.00	\$467,272.41	\$0.00
Total Fund Equity:	\$27,292,619.31	\$1,391,616.05	\$3,475,547.74	\$2,685,973.61	\$0.00	\$527,379.52	\$60,358,739.25
Total Liabilities and Fund Equity:	\$27,618,670.08	\$1,415,219.02	\$3,475,547.74	\$2,685,973.61	\$0.00	\$543,840.55	\$73,963,439.25

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