

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 01**

**Exhibit F-I-A**

**023 - Dale County Schools**

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$11,370,392.15	(\$354,626.58)	\$3,293,567.99	\$1,970,175.13	\$0.00	\$588,540.96	\$0.00
Investments	\$12,313,989.12	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$121,131.72	\$1,619,539.87	\$0.00	\$0.00	\$0.00	\$1,059.72	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$119,332.82	\$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	\$50,960,536.59
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,756,278.58
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,910,745.20
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,018,854.80
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$23,809,385.04</b>	<b>\$1,461,262.41</b>	<b>\$3,293,567.99</b>	<b>\$1,970,175.13</b>	<b>\$0.00</b>	<b>\$589,600.68</b>	<b>\$72,646,415.17</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$96,176.65	\$42,088.51	\$0.00	\$0.00	\$0.00	\$31,262.54	\$0.00
Interfund Payable							
Other Liabilities	\$192,236.94	\$19,337.20	\$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	\$13,929,600.00
<b>Total Liabilities:</b>	<b>\$288,413.59</b>	<b>\$61,425.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,262.54</b>	<b>\$13,929,600.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,716,815.17
Contributed Capital							
Reserved Fund Balance	\$125,082.95	\$543,990.00	\$0.00	\$0.00	\$0.00	\$5,946.17	\$0.00
Unreserved Fund balance	\$23,395,888.50	\$855,846.70	\$3,293,567.99	\$1,970,175.13	\$0.00	\$552,391.97	\$0.00
<b>Total Fund Equity:</b>	<b>\$23,520,971.45</b>	<b>\$1,399,836.70</b>	<b>\$3,293,567.99</b>	<b>\$1,970,175.13</b>	<b>\$0.00</b>	<b>\$558,338.14</b>	<b>\$58,716,815.17</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$23,809,385.04</b>	<b>\$1,461,262.41</b>	<b>\$3,293,567.99</b>	<b>\$1,970,175.13</b>	<b>\$0.00</b>	<b>\$589,600.68</b>	<b>\$72,646,415.17</b>

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