

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 11

Exhibit F-I-A

023 - Dale County Schools

023 - Dale County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$21,545,248.65	\$1,479,949.31	\$3,749,975.93	\$3,462,689.58	\$0.00	\$565,494.98	\$0.00
Investments	\$9,942,355.02	\$72,901.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$63,858.72	\$6,578.76	\$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:	\$31,555,334.44	\$1,637,324.25	\$3,749,975.93	\$3,462,689.58	\$0.00	\$566,554.70	\$73,963,439.25
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$44,433.35	\$18,964.69	\$0.00	\$0.00	\$0.00	\$10,672.43	\$0.00
Interfund Payable							
Other Liabilities	\$236,208.99	(\$225.15)	\$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:	\$280,642.34	\$18,739.54	\$0.00	\$0.00	\$0.00	\$10,672.43	\$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	\$265,234.93	\$204,587.11	\$0.00	\$1,537.50	\$0.00	\$69,043.60	\$0.00
Unreserved Fund balance	\$31,009,457.17	\$1,413,997.60	\$3,749,975.93	\$3,461,152.08	\$0.00	\$486,838.67	\$0.00
Total Fund Equity:	\$31,274,692.10	\$1,618,584.71	\$3,749,975.93	\$3,462,689.58	\$0.00	\$555,882.27	\$60,358,739.25
Total Liabilities and Fund Equity:	\$31,555,334.44	\$1,637,324.25	\$3,749,975.93	\$3,462,689.58	\$0.00	\$566,554.70	\$73,963,439.25

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