STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2026

Exhibit F-I-A

023 - Dale County Schools

Description	GOVERNMENTAL General	Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$20,173,855.73	$716,368.58	$3,857,715.31	$3,575,927.38	$0.00	$505,359.88	$0.00
Investments	$10,188,792.55	$74,612.20	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$302,663.33	$820,003.59	$0.00	$0.00	$0.00	$1,059.72	$0.00
Interfund Receivables	$0.00	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Inventories	$0.00	$65,108.60	$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	$58,282,056.38
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	$1,000,000.00
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,774,800.00
Other Debits							
Total Assets and Other Debits:	**$30,669,183.66**	**$1,677,092.97**	**$3,857,715.31**	**$3,575,927.38**	**$0.00**	**$506,419.60**	**$74,866,540.82**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$150,191.86	$65,641.31	$0.00	$0.00	$0.00	$12,342.69	$0.00
Interfund Payable	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Liabilities							
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,774,800.00
Total Liabilities:	**$151,191.86**	**$65,641.31**	**$0.00**	**$0.00**	**$0.00**	**$12,342.69**	**$10,774,800.00**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$64,091,740.82
Contributed Capital							
Reserved Fund Balance	$0.00	$65,108.60	$0.00	$0.00	$0.00	$0.00	$0.00
Unreserved Fund balance	$30,517,991.80	$1,546,343.06	$3,857,715.31	$3,575,927.38	$0.00	$494,076.91	$0.00
Total Fund Equity:	**$30,517,991.80**	**$1,611,451.66**	**$3,857,715.31**	**$3,575,927.38**	**$0.00**	**$494,076.91**	**$64,091,740.82**
Total Liabilities and Fund Equity:	**$30,669,183.66**	**$1,677,092.97**	**$3,857,715.31**	**$3,575,927.38**	**$0.00**	**$506,419.60**	**$74,866,540.82**

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