STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 08

Exhibit F-I-A

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	$17,744,556.66	$1,791,260.67	$3,529,940.43	$2,712,506.61	$0.00	$535,210.81	$0.00
Investments	$9,902,537.93	$81,791.19	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$63,858.72	$5,769.64	$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:	**$27,714,825.36**	**$1,956,716.55**	**$3,529,940.43**	**$2,712,506.61**	**$0.00**	**$536,270.53**	**$73,963,439.25**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$44,432.74	$22,568.35	$0.00	$0.00	$0.00	$16,896.55	$0.00
Interfund Payable							
Other Liabilities	$224,095.90	($743.43)	$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:	**$268,528.64**	**$21,824.92**	**$0.00**	**$0.00**	**$0.00**	**$16,896.55**	**$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	$141,320.01	$200,307.68	$0.00	$0.00	$0.00	$78,609.31	$0.00
Unreserved Fund balance	$27,304,976.71	$1,734,583.95	$3,529,940.43	$2,712,506.61	$0.00	$440,764.67	$0.00
Total Fund Equity:	**$27,446,296.72**	**$1,934,891.63**	**$3,529,940.43**	**$2,712,506.61**	**$0.00**	**$519,373.98**	**$60,358,739.25**
Total Liabilities and Fund Equity:	**$27,714,825.36**	**$1,956,716.55**	**$3,529,940.43**	**$2,712,506.61**	**$0.00**	**$536,270.53**	**$73,963,439.25**

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