

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 02**

Exhibit F-I-A

023 - Dale County Schools

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
Assets and Other Debits:							
Assets:							
Cash	\$11,812,386.33	\$405,972.32	\$3,348,858.48	\$1,952,440.13	\$0.00	\$612,131.50	\$0.00
Investments	\$12,313,989.12	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$100,675.03	\$1,385,263.93	\$0.00	\$0.00	\$0.00	\$1,081.72	\$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
Other Debits:							
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							
Total Assets and Other Debits:	\$24,230,922.53	\$1,987,585.37	\$3,348,858.48	\$1,952,440.13	\$0.00	\$613,213.22	\$72,646,415.17
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$461,076.34)	\$15,381.06	\$0.00	\$0.00	\$0.00	\$13,062.68	\$0.00
Interfund Payable							
Other Liabilities	\$402,220.78	\$19,503.65	\$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
Total Liabilities:	(\$58,855.56)	\$34,884.71	\$0.00	\$0.00	\$0.00	\$13,062.68	\$13,929,600.00
Fund Equity:							
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	\$647,504.24	\$179,194.59	\$0.00	\$0.00	\$0.00	\$23,242.22	\$0.00
Unreserved Fund balance	\$23,642,273.85	\$1,773,506.07	\$3,348,858.48	\$1,952,440.13	\$0.00	\$576,908.32	\$0.00
Total Fund Equity:	\$24,289,778.09	\$1,952,700.66	\$3,348,858.48	\$1,952,440.13	\$0.00	\$600,150.54	\$58,716,815.17
Total Liabilities and Fund Equity:	\$24,230,922.53	\$1,987,585.37	\$3,348,858.48	\$1,952,440.13	\$0.00	\$613,213.22	\$72,646,415.17

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