

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 06

Exhibit F-I-A

023 - Dale County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$17,173,881.07	\$1,437,249.12	\$3,424,540.21	\$2,659,440.61	\$0.00	\$543,451.08	\$0.00
Investments	\$9,579,197.86	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$35,845.33	\$5,768.64	\$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	\$52,093,713.59
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,821,376.60
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:	\$26,792,796.31	\$1,597,929.11	\$3,424,540.21	\$2,659,440.61	\$0.00	\$544,510.80	\$77,519,790.19
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$44,432.74	\$98,256.73	\$0.00	\$0.00	\$0.00	\$7,919.95	\$0.00
Interfund Payable							
Other Liabilities	\$222,769.78	(\$252.47)	\$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:	\$267,202.52	\$98,004.26	\$0.00	\$0.00	\$0.00	\$7,919.95	\$13,604,700.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,915,090.19
Contributed Capital							
Reserved Fund Balance	\$54,435.37	\$164,176.27	\$0.00	\$0.00	\$0.00	\$14,674.52	\$0.00
Unreserved Fund balance	\$26,471,158.42	\$1,335,748.58	\$3,424,540.21	\$2,659,440.61	\$0.00	\$521,916.33	\$0.00
Total Fund Equity:	\$26,525,593.79	\$1,499,924.85	\$3,424,540.21	\$2,659,440.61	\$0.00	\$536,590.85	\$63,915,090.19
Total Liabilities and Fund Equity:	\$26,792,796.31	\$1,597,929.11	\$3,424,540.21	\$2,659,440.61	\$0.00	\$544,510.80	\$77,519,790.19

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