

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 11**

**Exhibit F-I-A**

**023 - Dale County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$18,135,756.30	\$57,067.06	\$3,563,027.88	\$2,569,216.10	\$0.00	\$645,587.88	\$0.00
Investments	\$9,487,576.87	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$65,312.46	\$291,866.46	\$0.00	\$0.00	\$0.00	\$1,059.72	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$27,692,517.68</b>	<b>\$545,282.64</b>	<b>\$3,563,027.88</b>	<b>\$2,569,216.10</b>	<b>\$0.00</b>	<b>\$646,647.60</b>	<b>\$72,646,415.17</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$63,835.57	\$19,474.19	\$0.00	\$0.00	\$0.00	\$11,514.89	\$0.00
Interfund Payable							
Other Liabilities	\$222,143.84	\$19,106.06	\$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
<b>Total Liabilities:</b>	<b>\$285,979.41</b>	<b>\$38,580.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,514.89</b>	<b>\$13,929,600.00</b>
<b>Fund Equity:</b>							
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	\$473,418.91	\$244,369.34	\$0.00	\$0.00	\$0.00	\$95,012.49	\$0.00
Unreserved Fund balance	\$26,933,119.36	\$262,333.05	\$3,563,027.88	\$2,569,216.10	\$0.00	\$540,120.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$27,406,538.27</b>	<b>\$506,702.39</b>	<b>\$3,563,027.88</b>	<b>\$2,569,216.10</b>	<b>\$0.00</b>	<b>\$635,132.71</b>	<b>\$58,716,815.17</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$27,692,517.68</b>	<b>\$545,282.64</b>	<b>\$3,563,027.88</b>	<b>\$2,569,216.10</b>	<b>\$0.00</b>	<b>\$646,647.60</b>	<b>\$72,646,415.17</b>

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