

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 07**

**Exhibit F-I-A**

**023 - Dale County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
		<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>	<b>General</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	\$15,912,390.16	\$655,468.27	\$3,154,620.55	\$2,088,265.13	\$0.00	\$622,056.14	\$0.00
Investments	\$9,426,872.36	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$65,312.46	\$350,417.59	\$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>\$25,408,447.03</b>	<b>\$1,202,234.98</b>	<b>\$3,154,620.55</b>	<b>\$2,088,265.13</b>	<b>\$0.00</b>	<b>\$623,115.86</b>	<b>\$72,646,415.17</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$306,866.20	\$23,199.33	\$0.00	\$0.00	\$0.00	\$14,650.57	\$0.00
Interfund Payable							
Other Liabilities	\$245,929.32	\$18,956.01	\$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>\$552,795.52</b>	<b>\$42,155.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,650.57</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	\$355,316.74	\$242,253.25	\$0.00	\$325,983.00	\$0.00	\$111,663.09	\$0.00
Unreserved Fund balance	\$24,500,334.77	\$917,826.39	\$3,154,620.55	\$1,762,282.13	\$0.00	\$496,802.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$24,855,651.51</b>	<b>\$1,160,079.64</b>	<b>\$3,154,620.55</b>	<b>\$2,088,265.13</b>	<b>\$0.00</b>	<b>\$608,465.29</b>	<b>\$58,716,815.17</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,408,447.03</b>	<b>\$1,202,234.98</b>	<b>\$3,154,620.55</b>	<b>\$2,088,265.13</b>	<b>\$0.00</b>	<b>\$623,115.86</b>	<b>\$72,646,415.17</b>

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