

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2025**

Exhibit F-I-A

023 - Dale County Schools

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	\$16,354,393.53	\$691,978.91	\$3,564,767.70	\$2,982,206.10	\$0.00	\$472,667.34	\$0.00
Investments	\$9,501,354.84	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$414,405.96	\$666,628.06	\$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:	\$26,274,026.38	\$1,513,518.32	\$3,564,767.70	\$2,982,206.10	\$0.00	\$473,727.06	\$77,519,790.19
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$212,035.37	\$53,837.74	\$0.00	\$0.00	\$0.00	\$14,167.01	\$0.00
Interfund Payable							
Other Liabilities	\$5,807.69	\$0.00	\$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:	\$217,843.06	\$53,837.74	\$0.00	\$0.00	\$0.00	\$14,167.01	\$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	\$0.00	\$81,594.00	\$0.00	\$0.00	\$0.00	\$7,694.89	\$0.00
Unreserved Fund balance	\$26,056,183.32	\$1,378,086.58	\$3,564,767.70	\$2,982,206.10	\$0.00	\$451,865.16	\$0.00
Total Fund Equity:	\$26,056,183.32	\$1,459,680.58	\$3,564,767.70	\$2,982,206.10	\$0.00	\$459,560.05	\$63,915,090.19
Total Liabilities and Fund Equity:	\$26,274,026.38	\$1,513,518.32	\$3,564,767.70	\$2,982,206.10	\$0.00	\$473,727.06	\$77,519,790.19

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