

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 08**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$15,802,863.01	\$601,947.40	\$3,209,005.33	\$2,115,430.13	\$0.00	\$533,017.02	\$0.00
Investments	\$9,442,885.03	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$65,312.46	\$230,093.19	\$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>\$25,314,932.55</b>	<b>\$1,028,389.71</b>	<b>\$3,209,005.33</b>	<b>\$2,115,430.13</b>	<b>\$0.00</b>	<b>\$534,076.74</b>	<b>\$72,646,415.17</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$63,822.13	\$43,336.61	\$0.00	\$0.00	\$0.00	\$19,950.21	\$0.00
Interfund Payable							
Other Liabilities	\$230,386.33	\$18,512.26	\$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>\$294,208.46</b>	<b>\$61,848.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,950.21</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	\$329,963.64	\$223,230.43	\$0.00	\$325,983.00	\$0.00	\$84,864.06	\$0.00
Unreserved Fund balance	\$24,690,760.45	\$743,310.41	\$3,209,005.33	\$1,789,447.13	\$0.00	\$429,262.47	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,020,724.09</b>	<b>\$966,540.84</b>	<b>\$3,209,005.33</b>	<b>\$2,115,430.13</b>	<b>\$0.00</b>	<b>\$514,126.53</b>	<b>\$58,716,815.17</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,314,932.55</b>	<b>\$1,028,389.71</b>	<b>\$3,209,005.33</b>	<b>\$2,115,430.13</b>	<b>\$0.00</b>	<b>\$534,076.74</b>	<b>\$72,646,415.17</b>

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