

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 10**

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	\$15,421,243.18	\$472,055.69	\$3,455,042.96	\$2,542,051.10	\$0.00	\$547,267.26	\$0.00
Investments	\$9,473,009.90	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$65,312.46	\$5,653.63	\$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
Other Debits:							
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							
Total Assets and Other Debits:	\$24,963,437.59	\$674,058.44	\$3,455,042.96	\$2,542,051.10	\$0.00	\$548,326.98	\$72,646,415.17
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$59,771.04	\$13,532.93	\$0.00	\$0.00	\$0.00	\$6,081.59	\$0.00
Interfund Payable							
Other Liabilities	\$225,764.22	\$18,570.35	\$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
Total Liabilities:	\$285,535.26	\$32,103.28	\$0.00	\$0.00	\$0.00	\$6,081.59	\$13,929,600.00
Fund Equity:							
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	\$929,305.72	\$225,122.73	\$0.00	\$325,983.00	\$0.00	\$100,639.33	\$0.00
Unreserved Fund balance	\$23,748,596.61	\$416,832.43	\$3,455,042.96	\$2,216,068.10	\$0.00	\$441,606.06	\$0.00
Total Fund Equity:	\$24,677,902.33	\$641,955.16	\$3,455,042.96	\$2,542,051.10	\$0.00	\$542,245.39	\$58,716,815.17
Total Liabilities and Fund Equity:	\$24,963,437.59	\$674,058.44	\$3,455,042.96	\$2,542,051.10	\$0.00	\$548,326.98	\$72,646,415.17

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