

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 02**

**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	\$16,892,977.32	\$1,069,949.73	\$3,671,003.32	\$2,990,372.10	\$0.00	\$562,652.09	\$0.00
Investments	\$9,527,770.22	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$87,223.73	\$49,303.14	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$26,511,843.32</b>	<b>\$1,274,164.22</b>	<b>\$3,671,003.32</b>	<b>\$2,990,372.10</b>	<b>\$0.00</b>	<b>\$563,711.81</b>	<b>\$77,519,790.19</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$44,365.31	\$17,200.19	\$0.00	\$0.00	\$0.00	\$16,078.29	\$0.00
Interfund Payable							
Other Liabilities	\$206,309.87	(\$155.62)	\$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
<b>Total Liabilities:</b>	<b>\$250,675.18</b>	<b>\$17,044.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,078.29</b>	<b>\$13,604,700.00</b>
<b>Fund Equity:</b>							
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	\$151,688.62	\$163,993.78	\$0.00	\$0.00	\$0.00	\$27,683.09	\$0.00
Unreserved Fund balance	\$26,109,479.52	\$1,093,125.87	\$3,671,003.32	\$2,990,372.10	\$0.00	\$519,950.43	\$0.00
<b>Total Fund Equity:</b>	<b>\$26,261,168.14</b>	<b>\$1,257,119.65</b>	<b>\$3,671,003.32</b>	<b>\$2,990,372.10</b>	<b>\$0.00</b>	<b>\$547,633.52</b>	<b>\$63,915,090.19</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$26,511,843.32</b>	<b>\$1,274,164.22</b>	<b>\$3,671,003.32</b>	<b>\$2,990,372.10</b>	<b>\$0.00</b>	<b>\$563,711.81</b>	<b>\$77,519,790.19</b>

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