

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-I-A

**Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 02**

| 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 | \$16,892,977.32 | \$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 |
| 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: | \$26,511,843.32 | \$1,274,164.22 | \$3,671,003.32 | \$2,990,372.10 | \$0.00 | \$563,711.81 | | \$77,519,790.19 |
| Liabilities and Fund Equity: | | | | | | | | |
| Liabilities: | | | | | | | | |
| 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 |
| Total Liabilities: | \$250,675.18 | \$17,044.57 | \$0.00 | \$0.00 | \$0.00 | \$16,078.29 | | \$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 | \$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 |
| Total Fund Equity: | \$26,261,168.14 | \$1,257,119.65 | \$3,671,003.32 | \$2,990,372.10 | \$0.00 | \$547,633.52 | | \$63,915,090.19 |
| Total Liabilities and Fund Equity: | \$26,511,843.32 | \$1,274,164.22 | \$3,671,003.32 | \$2,990,372.10 | \$0.00 | \$563,711.81 | | \$77,519,790.19 |

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