

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 05

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	
Assets and Other Debits:							
Assets:							
Cash	\$17,438,944.25	\$1,491,479.91	\$3,370,445.29	\$3,069,971.10	\$0.00	\$559,122.18	\$0.00
Investments	\$9,565,957.96	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$35,845.33	\$49,378.14	\$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:	\$27,044,619.59	\$1,695,769.40	\$3,370,445.29	\$3,069,971.10	\$0.00	\$560,181.90	\$77,519,790.19
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$44,432.74	\$22,527.43	\$0.00	\$0.00	\$0.00	\$14,243.34	\$0.00
Interfund Payable							
Other Liabilities	\$228,276.62	(\$163.38)	\$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:	\$272,709.36	\$22,364.05	\$0.00	\$0.00	\$0.00	\$14,243.34	\$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	\$179,746.89	\$135,946.99	\$0.00	\$437,063.49	\$0.00	\$22,428.95	\$0.00
Unreserved Fund balance	\$26,592,163.34	\$1,537,458.36	\$3,370,445.29	\$2,632,907.61	\$0.00	\$523,509.61	\$0.00
Total Fund Equity:	\$26,771,910.23	\$1,673,405.35	\$3,370,445.29	\$3,069,971.10	\$0.00	\$545,938.56	\$63,915,090.19
Total Liabilities and Fund Equity:	\$27,044,619.59	\$1,695,769.40	\$3,370,445.29	\$3,069,971.10	\$0.00	\$560,181.90	\$77,519,790.19

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