

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2026, Fiscal Period 01**

**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	\$16,167,560.04	\$1,214,752.91	\$3,616,173.93	\$3,008,739.10	\$0.00	\$564,201.08	\$0.00
Investments	\$9,515,123.41	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$180,545.17	\$127,385.54	\$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>\$25,867,100.67</b>	<b>\$1,497,049.80</b>	<b>\$3,616,173.93</b>	<b>\$3,008,739.10</b>	<b>\$0.00</b>	<b>\$565,260.80</b>	<b>\$77,519,790.19</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$44,469.26	\$24,330.72	\$0.00	\$0.00	\$0.00	\$30,044.27	\$0.00
Interfund Payable							
Other Liabilities	\$225,722.86	\$47.86	\$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>\$270,192.12</b>	<b>\$24,378.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,044.27</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	\$58,435.86	\$170,786.11	\$0.00	\$0.00	\$0.00	\$9,519.76	\$0.00
Unreserved Fund balance	\$25,538,472.69	\$1,301,885.11	\$3,616,173.93	\$3,008,739.10	\$0.00	\$525,696.77	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,596,908.55</b>	<b>\$1,472,671.22</b>	<b>\$3,616,173.93</b>	<b>\$3,008,739.10</b>	<b>\$0.00</b>	<b>\$535,216.53</b>	<b>\$63,915,090.19</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,867,100.67</b>	<b>\$1,497,049.80</b>	<b>\$3,616,173.93</b>	<b>\$3,008,739.10</b>	<b>\$0.00</b>	<b>\$565,260.80</b>	<b>\$77,519,790.19</b>

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