

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 03**

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	\$17,474,383.38	\$1,341,435.37	\$3,725,907.78	\$3,016,905.10	\$0.00	\$548,831.66	\$0.00
Investments	\$9,540,881.81	\$77,016.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$35,845.33	\$49,333.14	\$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:	\$27,054,982.57	\$1,545,679.86	\$3,725,907.78	\$3,016,905.10	\$0.00	\$549,891.38	\$77,519,790.19
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$44,079.26	\$18,420.54	\$0.00	\$0.00	\$0.00	\$9,999.40	\$0.00
Interfund Payable							
Other Liabilities	\$222,751.09	(\$413.39)	\$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:	\$266,830.35	\$18,007.15	\$0.00	\$0.00	\$0.00	\$9,999.40	\$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	\$912,259.54	\$176,671.14	\$0.00	\$0.00	\$0.00	\$26,204.06	\$0.00
Unreserved Fund balance	\$25,875,892.68	\$1,351,001.57	\$3,725,907.78	\$3,016,905.10	\$0.00	\$513,687.92	\$0.00
Total Fund Equity:	\$26,788,152.22	\$1,527,672.71	\$3,725,907.78	\$3,016,905.10	\$0.00	\$539,891.98	\$63,915,090.19
Total Liabilities and Fund Equity:	\$27,054,982.57	\$1,545,679.86	\$3,725,907.78	\$3,016,905.10	\$0.00	\$549,891.38	\$77,519,790.19

Information in this report has NOT been reconciled to the corresponding bank statements.