

**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**

**005 - Blount 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	\$24,084,933.39	\$6,200,077.89	\$3,823,479.76	\$4,029,277.34	\$0.00	\$579,528.63	\$0.00
Investments	\$10,494,965.45	\$132,106.89	\$0.00	\$0.00	\$0.00	\$193,069.59	\$0.00
Receivables	\$109,987.13	\$474,275.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,062.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$213,275.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$169,413,136.84
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,341,758.29
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,410,776.33
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,986,850.29
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$34,693,948.46</b>	<b>\$7,019,736.10</b>	<b>\$3,823,479.76</b>	<b>\$4,029,277.34</b>	<b>\$0.00</b>	<b>\$772,598.22</b>	<b>\$206,152,521.75</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,926.90	\$345,643.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,836.49	\$0.00
Other Liabilities	\$1,416.24	\$72,442.13	\$0.00	\$0.00	\$0.00	\$9,667.55	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,397,626.62
<b>Total Liabilities:</b>	<b>\$4,343.14</b>	<b>\$418,085.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,504.04</b>	<b>\$25,397,626.62</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,754,895.13
Contributed Capital							
Reserved Fund Balance	\$5,128,039.16	\$1,002,623.26	\$0.00	\$605,222.15	\$0.00	\$69,650.59	\$0.00
Unreserved Fund balance	\$29,561,566.16	\$5,599,027.39	\$3,823,479.76	\$3,424,055.19	\$0.00	\$688,443.59	\$0.00
<b>Total Fund Equity:</b>	<b>\$34,689,605.32</b>	<b>\$6,601,650.65</b>	<b>\$3,823,479.76</b>	<b>\$4,029,277.34</b>	<b>\$0.00</b>	<b>\$758,094.18</b>	<b>\$180,754,895.13</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$34,693,948.46</b>	<b>\$7,019,736.10</b>	<b>\$3,823,479.76</b>	<b>\$4,029,277.34</b>	<b>\$0.00</b>	<b>\$772,598.22</b>	<b>\$206,152,521.75</b>

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