

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2025

Exhibit F-I-A

030 - Franklin 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	\$3,765,179.31	\$1,371,461.36	\$476,322.43	\$390,147.97	\$0.00	\$457,944.53	\$0.00
Investments	\$535,384.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$900,475.29	\$434,715.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,487,806.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$201,504.43	\$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	\$76,173,926.99
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,071,982.27
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$409,855.03
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,429,852.39
Other Debits							
Total Assets and Other Debits:	\$9,688,845.38	\$2,007,681.24	\$476,322.43	\$390,147.97	\$0.00	\$457,944.53	\$95,085,616.68
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$340,218.18	\$1,893.21	\$0.00	\$0.00	\$0.00	\$304.65	\$0.00
Interfund Payable	\$4,438,498.01	\$49,308.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$35,732.26	\$167,108.14	\$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	\$11,839,707.42
Total Liabilities:	\$4,814,448.45	\$218,309.39	\$0.00	\$0.00	\$0.00	\$304.65	\$11,839,707.42
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,245,909.26
Contributed Capital							
Reserved Fund Balance	\$0.00	\$196,994.34	\$0.00	\$0.00	\$0.00	\$21,735.27	\$0.00
Unreserved Fund balance	\$4,874,396.93	\$1,592,377.51	\$476,322.43	\$390,147.97	\$0.00	\$435,904.61	\$0.00
Total Fund Equity:	\$4,874,396.93	\$1,789,371.85	\$476,322.43	\$390,147.97	\$0.00	\$457,639.88	\$83,245,909.26
Total Liabilities and Fund Equity:	\$9,688,845.38	\$2,007,681.24	\$476,322.43	\$390,147.97	\$0.00	\$457,944.53	\$95,085,616.68

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