

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year Ended September 30, 2025**

<i>030 - Franklin County Schools</i>	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$37,216,803.11	\$0.00	\$416,955.00	\$4,370,030.86	\$0.00	\$42,003,788.97
Federal Sources	\$380.00	\$7,590,918.07	\$0.00	\$0.00	\$0.00	\$7,591,298.07
Local Sources	\$7,838,553.45	\$2,154,567.71	\$14,250.57	\$102,291.00	\$941,099.00	\$11,050,761.73
Other Sources	\$218,925.26	\$46,511.01	\$0.00	\$0.00	\$0.00	\$265,436.27
<b>Total Revenues:</b>	<b>\$45,274,661.82</b>	<b>\$9,791,996.79</b>	<b>\$431,205.57</b>	<b>\$4,472,321.86</b>	<b>\$941,099.00</b>	<b>\$60,911,285.04</b>
<b>Expenditures</b>						
Instructional Services	\$25,486,401.65	\$3,115,943.89	\$0.00	\$0.00	\$472,811.10	\$29,075,156.64
Instructional Support Services	\$6,724,746.71	\$197,544.08	\$0.00	\$0.00	\$106,819.55	\$7,029,110.34
Operation & Maintenance Services	\$4,193,752.34	\$617,369.43	\$0.00	\$530,346.00	\$30,866.66	\$5,372,334.43
Auxiliary Services	\$2,926,177.20	\$5,023,698.33	\$0.00	\$0.00	\$14,014.14	\$7,963,889.67
General Administrative Services	\$1,812,574.64	\$252,368.41	\$0.00	\$0.00	\$0.00	\$2,064,943.05
Capital Outlay	\$1,398,405.79	\$0.00	\$0.00	\$3,292,519.37	\$0.00	\$4,690,925.16
Debt Service	\$200,373.84	\$0.00	\$1,221,710.00	\$582,619.32	\$0.00	\$2,004,703.16
Other Expenditures	\$1,190,476.41	\$1,327,605.03	\$0.00	\$0.00	\$262,705.11	\$2,780,786.55
<b>Total Expenditures:</b>	<b>\$43,932,908.58</b>	<b>\$10,534,529.17</b>	<b>\$1,221,710.00</b>	<b>\$4,405,484.69</b>	<b>\$887,216.56</b>	<b>\$60,981,849.00</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$4,952,029.48	\$1,344,541.80	\$800,270.63	\$0.00	\$18,465.75	\$7,115,307.66
Other Fund Uses:	\$6,470,023.77	\$178,856.70	\$0.00	\$0.00	\$68,131.31	\$6,717,011.78
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,517,994.29)</b>	<b>\$1,165,685.10</b>	<b>\$800,270.63</b>	<b>\$0.00</b>	<b>(\$49,665.56)</b>	<b>\$398,295.88</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$176,241.05)</b>	<b>\$423,152.72</b>	<b>\$9,766.20</b>	<b>\$66,837.17</b>	<b>\$4,216.88</b>	<b>\$327,731.92</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$5,050,637.98</b>	<b>\$1,366,219.13</b>	<b>\$466,556.23</b>	<b>\$323,310.80</b>	<b>\$453,423.00</b>	<b>\$7,660,147.14</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$4,874,396.93</b>	<b>\$1,789,371.85</b>	<b>\$476,322.43</b>	<b>\$390,147.97</b>	<b>\$457,639.88</b>	<b>\$7,987,879.06</b>

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