

**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

030 - Franklin County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$3,019,045.10	\$1,659,697.14	\$506,408.89	\$390,147.97	\$0.00	\$459,305.01	\$0.00
Investments	\$535,384.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$803,230.18	\$426,692.47	\$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	\$406,459.49
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,433,247.93
Other Debits							
Total Assets and Other Debits:	\$8,845,466.06	\$2,287,894.04	\$506,408.89	\$390,147.97	\$0.00	\$459,305.01	\$95,085,616.68
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$327,341.70	\$1,893.21	\$0.00	\$0.00	\$0.00	\$304.65	\$0.00
Interfund Payable	\$4,438,498.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$35,732.26	\$166,822.41	\$0.00	\$0.00	\$0.00	(\$66.45)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,839,707.42
Total Liabilities:	\$4,801,571.97	\$168,715.62	\$0.00	\$0.00	\$0.00	\$238.20	\$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	\$25,425.27	\$227,965.46	\$0.00	\$0.00	\$0.00	\$25,312.06	\$0.00
Unreserved Fund balance	\$4,018,468.82	\$1,891,212.96	\$506,408.89	\$390,147.97	\$0.00	\$433,754.75	\$0.00
Total Fund Equity:	\$4,043,894.09	\$2,119,178.42	\$506,408.89	\$390,147.97	\$0.00	\$459,066.81	\$83,245,909.26
Total Liabilities and Fund Equity:	\$8,845,466.06	\$2,287,894.04	\$506,408.89	\$390,147.97	\$0.00	\$459,305.01	\$95,085,616.68

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