

**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**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,604,951.81	\$1,746,958.62	\$539,890.89	\$390,147.97	\$0.00	\$544,602.21	\$0.00
Investments	\$535,384.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$578,191.38	\$240,319.61	\$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	\$4,622.70	\$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	\$76,173,926.99
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,071,982.27
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$8,210,956.67</b>	<b>\$2,188,782.66</b>	<b>\$539,890.89</b>	<b>\$390,147.97</b>	<b>\$0.00</b>	<b>\$544,602.21</b>	<b>\$95,085,616.68</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$347,685.87	\$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	\$167,468.58	\$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
<b>Total Liabilities:</b>	<b>\$4,821,916.14</b>	<b>\$169,361.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$304.65</b>	<b>\$11,839,707.42</b>
<b>Fund Equity:</b>							
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	\$42,775.13	\$229,688.29	\$0.00	\$0.00	\$0.00	\$30,916.41	\$0.00
Unreserved Fund balance	\$3,346,265.40	\$1,789,732.58	\$539,890.89	\$390,147.97	\$0.00	\$513,381.15	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,389,040.53</b>	<b>\$2,019,420.87</b>	<b>\$539,890.89</b>	<b>\$390,147.97</b>	<b>\$0.00</b>	<b>\$544,297.56</b>	<b>\$83,245,909.26</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,210,956.67</b>	<b>\$2,188,782.66</b>	<b>\$539,890.89</b>	<b>\$390,147.97</b>	<b>\$0.00</b>	<b>\$544,602.21</b>	<b>\$95,085,616.68</b>

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