

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 03

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	\$3,468,448.04	\$1,424,931.66	\$711,500.09	\$390,147.97	\$0.00	\$538,644.85	\$0.00
Investments	\$535,384.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$376,062.06	\$240,319.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,438,498.01	\$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	\$4,621.70	\$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
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$544,586.69
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,295,120.73
Other Debits							
Total Assets and Other Debits:	\$8,823,014.54	\$1,866,755.70	\$711,500.09	\$390,147.97	\$0.00	\$538,644.85	\$95,085,616.68
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$346,979.78	\$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
Total Liabilities:	\$4,821,210.05	\$169,361.79	\$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	\$2,892.52	\$451,673.35	\$0.00	\$0.00	\$0.00	\$41,858.48	\$0.00
Unreserved Fund balance	\$3,998,911.97	\$1,245,720.56	\$711,500.09	\$390,147.97	\$0.00	\$496,481.72	\$0.00
Total Fund Equity:	\$4,001,804.49	\$1,697,393.91	\$711,500.09	\$390,147.97	\$0.00	\$538,340.20	\$83,245,909.26
Total Liabilities and Fund Equity:	\$8,823,014.54	\$1,866,755.70	\$711,500.09	\$390,147.97	\$0.00	\$538,644.85	\$95,085,616.68

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