

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 05**

**Exhibit F-I-A**

**005 - Blount 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	\$25,136,582.75	\$5,786,202.70	\$3,441,003.48	\$3,717,816.19	\$0.00	\$781,707.59	\$0.00
Investments	\$10,578,271.84	\$133,253.42	\$0.00	\$0.00	\$0.00	\$193,503.14	\$0.00
Receivables	\$69,972.03	\$659,386.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$14,323.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$213,275.89	\$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	\$169,413,136.84
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,341,758.29
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,410,776.33
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,986,850.29
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$35,799,150.59</b>	<b>\$6,792,118.58</b>	<b>\$3,441,003.48</b>	<b>\$3,717,816.19</b>	<b>\$0.00</b>	<b>\$975,210.73</b>	<b>\$206,152,521.75</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$9,605.14	\$357,006.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,143.99	\$0.00
Other Liabilities	\$0.00	\$70,664.81	\$0.00	\$0.00	\$0.00	\$9,667.55	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,397,626.62
<b>Total Liabilities:</b>	<b>\$9,605.14</b>	<b>\$427,671.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,811.54</b>	<b>\$25,397,626.62</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,754,895.13
Contributed Capital							
Reserved Fund Balance	\$6,348,086.66	\$1,269,440.88	\$0.00	\$175,429.41	\$0.00	\$71,586.23	\$0.00
Unreserved Fund balance	\$29,441,458.79	\$5,095,006.66	\$3,441,003.48	\$3,542,386.78	\$0.00	\$879,812.96	\$0.00
<b>Total Fund Equity:</b>	<b>\$35,789,545.45</b>	<b>\$6,364,447.54</b>	<b>\$3,441,003.48</b>	<b>\$3,717,816.19</b>	<b>\$0.00</b>	<b>\$951,399.19</b>	<b>\$180,754,895.13</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$35,799,150.59</b>	<b>\$6,792,118.58</b>	<b>\$3,441,003.48</b>	<b>\$3,717,816.19</b>	<b>\$0.00</b>	<b>\$975,210.73</b>	<b>\$206,152,521.75</b>

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