

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04

Exhibit F-I-A

030 - Franklin County Schools

		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT
		Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description	General	Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$3,177,447.23	\$2,145,603.97	\$814,319.79	(\$105,607.03)	\$0.00	\$516,524.81	\$0.00
Investments	\$535,384.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$376,062.06	\$222,671.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,470,418.13	\$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	\$613,924.39
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,225,783.03
Other Debits							
Total Assets and Other Debits:	\$8,563,933.85	\$2,569,779.55	\$814,319.79	(\$105,607.03)	\$0.00	\$516,524.81	\$95,085,616.68
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$358,805.29	(\$18,096.99)	\$0.00	\$0.00	\$0.00	\$1,164.37	\$0.00
Interfund Payable	\$4,438,498.01	\$31,920.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$28,265.50	\$167,311.78	\$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:	\$4,825,568.80	\$181,134.91	\$0.00	\$0.00	\$0.00	\$1,164.37	\$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	\$26,353.68	\$552,579.83	\$0.00	\$0.00	\$0.00	\$25,655.42	\$0.00
Unreserved Fund balance	\$3,712,011.37	\$1,836,064.81	\$814,319.79	(\$105,607.03)	\$0.00	\$489,705.02	\$0.00
Total Fund Equity:	\$3,738,365.05	\$2,388,644.64	\$814,319.79	(\$105,607.03)	\$0.00	\$515,360.44	\$83,245,909.26
Total Liabilities and Fund Equity:	\$8,563,933.85	\$2,569,779.55	\$814,319.79	(\$105,607.03)	\$0.00	\$516,524.81	\$95,085,616.68

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