

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

030 - Franklin County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$3,264,134.27	\$2,095,451.83	\$917,288.61	(\$105,721.03)	\$0.00	\$461,915.87	\$0.00
Investments	\$535,384.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$376,062.06	\$331,147.56	\$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	\$683,411.21
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,156,296.21
Other Debits							
Total Assets and Other Debits:	\$8,650,620.89	\$2,628,103.82	\$917,288.61	(\$105,721.03)	\$0.00	\$461,915.87	\$95,085,616.68
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$313,799.21	\$3,331.21	\$0.00	\$0.00	\$0.00	\$1,164.37	\$0.00
Interfund Payable	\$4,438,498.01	\$31,320.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$28,265.50	\$104,448.05	\$0.00	\$0.00	\$0.00	(\$49.03)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,839,707.42
Total Liabilities:	\$4,780,562.72	\$139,099.38	\$0.00	\$0.00	\$0.00	\$1,115.34	\$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	\$19,517.09	\$552,603.57	\$0.00	\$0.00	\$0.00	\$25,284.92	\$0.00
Unreserved Fund balance	\$3,850,541.08	\$1,936,400.87	\$917,288.61	(\$105,721.03)	\$0.00	\$435,515.61	\$0.00
Total Fund Equity:	\$3,870,058.17	\$2,489,004.44	\$917,288.61	(\$105,721.03)	\$0.00	\$460,800.53	\$83,245,909.26
Total Liabilities and Fund Equity:	\$8,650,620.89	\$2,628,103.82	\$917,288.61	(\$105,721.03)	\$0.00	\$461,915.87	\$95,085,616.68

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