

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 06**

Exhibit F-I-A

030 - Franklin County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$2,109,094.54	\$1,571,970.20	\$982,654.90	(\$105,721.03)	\$0.00	\$480,629.65	\$0.00
Investments	\$535,384.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$276,062.03	\$331,147.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,469,818.13	\$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	\$2,132.19	\$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	\$752,884.50
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,086,822.92
Other Debits							
Total Assets and Other Debits:	\$7,392,491.62	\$2,104,622.19	\$982,654.90	(\$105,721.03)	\$0.00	\$480,629.65	\$95,085,616.68
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$323,285.34	(\$2,047.79)	\$0.00	\$0.00	\$0.00	\$1,164.37	\$0.00
Interfund Payable	\$4,438,498.01	\$30,720.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$28,265.50	\$104,448.05	\$0.00	\$0.00	\$0.00	\$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:	\$4,790,048.85	\$133,120.38	\$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	\$12,636.63	\$557,709.53	\$0.00	\$0.00	\$0.00	\$57,170.66	\$0.00
Unreserved Fund balance	\$2,589,806.14	\$1,413,792.28	\$982,654.90	(\$105,721.03)	\$0.00	\$422,294.62	\$0.00
Total Fund Equity:	\$2,602,442.77	\$1,971,501.81	\$982,654.90	(\$105,721.03)	\$0.00	\$479,465.28	\$83,245,909.26
Total Liabilities and Fund Equity:	\$7,392,491.62	\$2,104,622.19	\$982,654.90	(\$105,721.03)	\$0.00	\$480,629.65	\$95,085,616.68

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