STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 07

Exhibit F-I-A

030 - Franklin County Schools

Description	General	GOVERNMENTAL Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$1,870,320.18	$2,167,339.07	$331,003.40	($105,721.03)	$0.00	$476,002.76	$0.00
Investments	$535,384.73	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$276,062.03	$403,234.21	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables	$4,469,218.13	$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	$67,751.00
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$11,101,956.42
Other Debits							
Total Assets and Other Debits:	**$7,153,117.26**	**$2,772,077.71**	**$331,003.40**	**($105,721.03)**	**$0.00**	**$476,002.76**	**$94,415,616.68**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$366,760.61	($13,245.69)	$0.00	$0.00	$0.00	$7,665.00	$0.00
Interfund Payable	$4,438,498.01	$30,120.12	$0.00	$0.00	$0.00	$0.00	$0.00
Other Liabilities	$28,265.50	$66,025.81	$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	$11,169,707.42
Total Liabilities:	**$4,833,524.12**	**$82,900.24**	**$0.00**	**$0.00**	**$0.00**	**$7,665.00**	**$11,169,707.42**
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	$14,513.20	$544,884.12	$0.00	$0.00	$0.00	$49,846.09	$0.00
Unreserved Fund balance	$2,305,079.94	$2,144,293.35	$331,003.40	($105,721.03)	$0.00	$418,491.67	$0.00
Total Fund Equity:	**$2,319,593.14**	**$2,689,177.47**	**$331,003.40**	**($105,721.03)**	**$0.00**	**$468,337.76**	**$83,245,909.26**
Total Liabilities and Fund Equity:	**$7,153,117.26**	**$2,772,077.71**	**$331,003.40**	**($105,721.03)**	**$0.00**	**$476,002.76**	**$94,415,616.68**

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