STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 08

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	$2,123,964.74	$2,262,369.32	$26,178.45	($105,721.03)	$0.00	$422,243.59	$0.00
Investments							
Receivables	$276,062.03	$243,081.85	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables	$4,468,618.13	$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	$135,554.05
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,657,334.12
Other Debits							
Total Assets and Other Debits:	**$6,870,777.09**	**$2,706,955.60**	**$26,178.45**	**($105,721.03)**	**$0.00**	**$422,243.59**	**$94,038,797.43**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$361,728.27	$1,574.31	$0.00	$0.00	$0.00	$1,164.37	$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	$55,223.86	$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	$10,792,888.17
Total Liabilities:	**$4,828,491.78**	**$86,918.29**	**$0.00**	**$0.00**	**$0.00**	**$1,164.37**	**$10,792,888.17**
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	$31,808.18	$456,736.58	$0.00	$0.00	$0.00	$58,752.81	$0.00
Unreserved Fund balance	$2,010,477.13	$2,163,300.73	$26,178.45	($105,721.03)	$0.00	$362,326.41	$0.00
Total Fund Equity:	**$2,042,285.31**	**$2,620,037.31**	**$26,178.45**	**($105,721.03)**	**$0.00**	**$421,079.22**	**$83,245,909.26**
Total Liabilities and Fund Equity:	**$6,870,777.09**	**$2,706,955.60**	**$26,178.45**	**($105,721.03)**	**$0.00**	**$422,243.59**	**$94,038,797.43**

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