

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 09**

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	\$1,586,502.10	\$2,250,143.37	\$127,635.01	\$284,847.97	\$0.00	\$401,459.63	\$0.00
Investments							
Receivables	\$223,947.40	\$41,653.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$30,120.12	\$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	\$203,528.61
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,589,359.56
Other Debits							
Total Assets and Other Debits:	\$1,842,701.81	\$2,493,300.84	\$127,635.01	\$284,847.97	\$0.00	\$401,459.63	\$94,038,797.43
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$335,113.75	(\$55,611.12)	\$0.00	\$0.00	\$0.00	\$1,164.37	\$0.00
Interfund Payable	\$0.00	\$30,120.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$28,265.50	(\$59,157.07)	\$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:	\$363,379.25	(\$84,648.07)	\$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	\$62,401.48	\$422,775.61	\$0.00	\$0.00	\$0.00	\$55,101.06	\$0.00
Unreserved Fund balance	\$1,416,921.08	\$2,155,173.30	\$127,635.01	\$284,847.97	\$0.00	\$345,194.20	\$0.00
Total Fund Equity:	\$1,479,322.56	\$2,577,948.91	\$127,635.01	\$284,847.97	\$0.00	\$400,295.26	\$83,245,909.26
Total Liabilities and Fund Equity:	\$1,842,701.81	\$2,493,300.84	\$127,635.01	\$284,847.97	\$0.00	\$401,459.63	\$94,038,797.43

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