

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 10**

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	\$3,849,010.47	\$1,985,289.82	\$229,263.90	\$284,847.97	\$0.00	\$400,819.18	\$0.00
Investments							
Receivables	\$223,947.40	(\$11,201.95)	\$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	\$271,675.50
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,521,212.67
Other Debits							
Total Assets and Other Debits:	\$4,105,210.18	\$2,175,592.30	\$229,263.90	\$284,847.97	\$0.00	\$400,819.18	\$94,038,797.43
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$332,075.05	\$4,168.21	\$0.00	\$0.00	\$0.00	\$1,164.37	\$0.00
Interfund Payable	\$0.00	\$28,320.12	\$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:	\$360,340.55	(\$26,668.74)	\$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	\$83,219.42	\$559,062.49	\$0.00	\$0.00	\$0.00	\$45,508.05	\$0.00
Unreserved Fund balance	\$3,661,650.21	\$1,643,198.55	\$229,263.90	\$284,847.97	\$0.00	\$354,146.76	\$0.00
Total Fund Equity:	\$3,744,869.63	\$2,202,261.04	\$229,263.90	\$284,847.97	\$0.00	\$399,654.81	\$83,245,909.26
Total Liabilities and Fund Equity:	\$4,105,210.18	\$2,175,592.30	\$229,263.90	\$284,847.97	\$0.00	\$400,819.18	\$94,038,797.43

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