

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 11**

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	\$3,863,477.70	\$1,886,148.37	\$331,102.23	\$284,847.97	\$0.00	\$398,494.69	\$0.00
Investments							
Receivables	\$223,947.40	\$396,069.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$28,320.12	\$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	(\$393.11)	\$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	\$340,031.83
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,452,856.34
Other Debits							
Total Assets and Other Debits:	\$4,115,352.11	\$2,483,722.66	\$331,102.23	\$284,847.97	\$0.00	\$398,494.69	\$94,038,797.43
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$318,657.43	\$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	(\$61,743.23)	\$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:	\$346,922.93	(\$29,254.90)	\$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	\$216,729.71	\$614,463.55	\$0.00	\$0.00	\$0.00	\$47,368.33	\$0.00
Unreserved Fund balance	\$3,551,699.47	\$1,898,514.01	\$331,102.23	\$284,847.97	\$0.00	\$349,961.99	\$0.00
Total Fund Equity:	\$3,768,429.18	\$2,512,977.56	\$331,102.23	\$284,847.97	\$0.00	\$397,330.32	\$83,245,909.26
Total Liabilities and Fund Equity:	\$4,115,352.11	\$2,483,722.66	\$331,102.23	\$284,847.97	\$0.00	\$398,494.69	\$94,038,797.43

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