

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 07**

Exhibit F-I-A

**030 - Franklin County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$4,471,890.13	\$1,507,297.61	\$1,227,878.16	(\$191,168.57)	\$0.00	\$419,163.85	\$0.00
Investments	\$514,170.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$229,270.75	\$354,505.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$157,721.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$146,458.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$3,142.89	\$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	\$56,593,805.04
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,674,214.69
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,054,814.16
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,444,514.96
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,376,195.70</b>	<b>\$2,008,261.79</b>	<b>\$1,227,878.16</b>	<b>(\$191,168.57)</b>	<b>\$0.00</b>	<b>\$419,163.85</b>	<b>\$75,767,348.85</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$281,613.05	\$14,222.61	\$0.00	\$0.00	\$0.00	\$1,997.34	\$0.00
Interfund Payable	\$132,721.41	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,568.03	\$108,994.22	\$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	\$14,499,329.12
<b>Total Liabilities:</b>	<b>\$428,902.49</b>	<b>\$148,216.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,997.34</b>	<b>\$14,499,329.12</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,268,019.73
Contributed Capital							
Reserved Fund Balance	\$361.21	\$418,333.88	\$0.00	\$0.00	\$0.00	\$45,762.93	\$0.00
Unreserved Fund balance	\$4,946,932.00	\$1,441,711.08	\$1,227,878.16	(\$191,168.57)	\$0.00	\$371,403.58	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,947,293.21</b>	<b>\$1,860,044.96</b>	<b>\$1,227,878.16</b>	<b>(\$191,168.57)</b>	<b>\$0.00</b>	<b>\$417,166.51</b>	<b>\$61,268,019.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,376,195.70</b>	<b>\$2,008,261.79</b>	<b>\$1,227,878.16</b>	<b>(\$191,168.57)</b>	<b>\$0.00</b>	<b>\$419,163.85</b>	<b>\$75,767,348.85</b>

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