

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, 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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$2,305,655.87 | \$1,414,004.75 | (\$90,496.33) | (\$387,137.34) | \$0.00 | \$472,058.69 | \$0.00 |
| Investments | \$500,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$294,228.20 | \$295,834.34 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$207,655.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$11,160.23) | \$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 | \$62,237,050.62 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,766,549.36 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$67,967.67 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,949,296.24 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$3,088,723.84 | \$1,917,494.31 | (\$90,496.33) | (\$387,137.34) | \$0.00 | \$472,058.69 | \$84,020,863.89 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$302,567.48 | \$2,472.11 | \$0.00 | \$0.00 | \$0.00 | \$2,422.50 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$14,568.03 | \$6,652.95 | \$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 | \$11,017,263.91 |
| Total Liabilities: | \$317,135.51 | \$9,125.06 | \$0.00 | \$0.00 | \$0.00 | \$2,422.50 | \$11,017,263.91 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$73,003,599.98 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$33,381.81 | \$442,291.46 | \$0.00 | \$0.00 | \$0.00 | \$46,028.78 | \$0.00 |
| Unreserved Fund balance | \$2,738,206.52 | \$1,466,077.79 | (\$90,496.33) | (\$387,137.34) | \$0.00 | \$423,607.41 | \$0.00 |
| Total Fund Equity: | \$2,771,588.33 | \$1,908,369.25 | (\$90,496.33) | (\$387,137.34) | \$0.00 | \$469,636.19 | \$73,003,599.98 |
| Total Liabilities and Fund Equity: | \$3,088,723.84 | \$1,917,494.31 | (\$90,496.33) | (\$387,137.34) | \$0.00 | \$472,058.69 | \$84,020,863.89 |

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