

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2020, Fiscal Period 03

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 | \$3,516,737.29 | \$1,009,268.94 | \$1,592,132.82 | \$655,498.42 | \$0.00 | \$406,142.23 | \$0.00 |
| Investments | \$500,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$223,947.40 | \$162,626.40 | \$0.00 | \$0.00 | \$0.00 | \$835.00 | \$0.00 |
| Interfund Receivables | \$25,000.00 | \$0.00 | \$0.00 | \$145,611.00 | \$0.00 | \$180.00 | \$0.00 |
| Inventories | \$0.00 | \$133,998.57 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$3,155.88 | \$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 | \$55,307,420.49 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,582,087.88 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,490,141.82 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14,052,253.68 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$4,268,840.57 | \$1,305,893.91 | \$1,592,132.82 | \$801,109.42 | \$0.00 | \$407,157.23 | \$75,431,903.87 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$223,600.13 | \$2,827.56 | \$0.00 | \$0.00 | \$0.00 | \$2,406.85 | \$0.00 |
| Interfund Payable | \$145,611.00 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$14,568.03 | \$93,621.57 | \$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 | \$15,542,395.50 |
| Total Liabilities: | \$383,779.16 | \$121,449.13 | \$0.00 | \$0.00 | \$0.00 | \$2,406.85 | \$15,542,395.50 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59,889,508.37 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$26,890.83 | \$281,427.78 | \$0.00 | \$0.00 | \$0.00 | \$59,807.79 | \$0.00 |
| Unreserved Fund balance | \$3,858,170.58 | \$903,017.00 | \$1,592,132.82 | \$801,109.42 | \$0.00 | \$344,942.59 | \$0.00 |
| Total Fund Equity: | \$3,885,061.41 | \$1,184,444.78 | \$1,592,132.82 | \$801,109.42 | \$0.00 | \$404,750.38 | \$59,889,508.37 |
| Total Liabilities and Fund Equity: | \$4,268,840.57 | \$1,305,893.91 | \$1,592,132.82 | \$801,109.42 | \$0.00 | \$407,157.23 | \$75,431,903.87 |

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