

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, 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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,181,085.97	\$1,803,307.40	\$605,217.02	\$76,067.66	\$0.00	\$500,807.76	\$0.00
Investments	\$522,446.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$341,091.62	\$177,037.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$102,602.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$228,912.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$11,256.61	\$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	\$60,395,136.16
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,662,221.39
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$508,560.02
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,957,693.49
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,158,483.18</b>	<b>\$2,209,256.86</b>	<b>\$605,217.02</b>	<b>\$76,067.66</b>	<b>\$0.00</b>	<b>\$500,807.76</b>	<b>\$78,523,611.06</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$274,158.88	\$1,689.11	\$0.00	\$0.00	\$0.00	\$1,588.15	\$0.00
Interfund Payable	\$0.00	\$102,602.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,568.03	\$374,824.00	\$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	\$11,466,253.51
<b>Total Liabilities:</b>	<b>\$288,726.91</b>	<b>\$479,115.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,588.15</b>	<b>\$11,466,253.51</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,057,357.55
Contributed Capital							
Reserved Fund Balance	\$15,940.01	\$399,551.10	\$0.00	\$0.00	\$0.00	\$36,722.54	\$0.00
Unreserved Fund balance	\$1,853,816.26	\$1,330,590.41	\$605,217.02	\$76,067.66	\$0.00	\$462,497.07	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,869,756.27</b>	<b>\$1,730,141.51</b>	<b>\$605,217.02</b>	<b>\$76,067.66</b>	<b>\$0.00</b>	<b>\$499,219.61</b>	<b>\$67,057,357.55</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,158,483.18</b>	<b>\$2,209,256.86</b>	<b>\$605,217.02</b>	<b>\$76,067.66</b>	<b>\$0.00</b>	<b>\$500,807.76</b>	<b>\$78,523,611.06</b>

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