

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 05**

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	\$4,195,079.30	\$1,273,095.35	\$1,573,313.23	\$58,219.01	\$0.00	\$393,792.72	\$0.00
Investments	\$514,170.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$256,809.05	\$259,308.13	\$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	\$2,521.81	\$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	\$1,463,449.23
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,460,879.89
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,126,302.09</b>	<b>\$1,678,862.05</b>	<b>\$1,573,313.23</b>	<b>\$58,219.01</b>	<b>\$0.00</b>	<b>\$393,792.72</b>	<b>\$76,192,348.85</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$217,805.02	\$639.71	\$0.00	\$0.00	\$0.00	\$4,456.68	\$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	\$14,924,329.12
<b>Total Liabilities:</b>	<b>\$365,094.46</b>	<b>\$134,633.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,456.68</b>	<b>\$14,924,329.12</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	\$6,154.11	\$410,062.75	\$0.00	\$0.00	\$0.00	\$40,244.70	\$0.00
Unreserved Fund balance	\$4,755,053.52	\$1,134,165.37	\$1,573,313.23	\$58,219.01	\$0.00	\$349,091.34	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,761,207.63</b>	<b>\$1,544,228.12</b>	<b>\$1,573,313.23</b>	<b>\$58,219.01</b>	<b>\$0.00</b>	<b>\$389,336.04</b>	<b>\$61,268,019.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,126,302.09</b>	<b>\$1,678,862.05</b>	<b>\$1,573,313.23</b>	<b>\$58,219.01</b>	<b>\$0.00</b>	<b>\$393,792.72</b>	<b>\$76,192,348.85</b>

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