

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, 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	\$2,269,542.16	\$2,144,158.35	\$808,107.33	(\$277,489.34)	\$0.00	\$497,757.26	\$0.00
Investments	\$522,446.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$341,091.62	\$288,587.55	\$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	\$9,177.31	\$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	\$647,012.33
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,819,241.18
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,244,860.07</b>	<b>\$2,661,658.22</b>	<b>\$808,107.33</b>	<b>(\$277,489.34)</b>	<b>\$0.00</b>	<b>\$497,757.26</b>	<b>\$78,523,611.06</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$250,191.36	\$1,689.11	\$0.00	\$0.00	\$0.00	\$1,318.15	\$0.00
Interfund Payable	\$0.00	\$102,602.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,568.03	\$374,844.65	\$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>\$264,759.39</b>	<b>\$479,136.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,318.15</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	\$30,827.97	\$681,288.14	\$0.00	\$0.00	\$0.00	\$32,461.74	\$0.00
Unreserved Fund balance	\$2,949,272.71	\$1,501,234.08	\$808,107.33	(\$277,489.34)	\$0.00	\$463,977.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,980,100.68</b>	<b>\$2,182,522.22</b>	<b>\$808,107.33</b>	<b>(\$277,489.34)</b>	<b>\$0.00</b>	<b>\$496,439.11</b>	<b>\$67,057,357.55</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,244,860.07</b>	<b>\$2,661,658.22</b>	<b>\$808,107.33</b>	<b>(\$277,489.34)</b>	<b>\$0.00</b>	<b>\$497,757.26</b>	<b>\$78,523,611.06</b>

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