

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 05**

**Exhibit F-I-A**

**030 - Franklin County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,348,317.93	\$1,695,665.89	\$840,539.47	(\$386,702.34)	\$0.00	\$436,017.91	\$0.00
Investments	\$1,035,105.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$294,228.20	\$368,465.93	\$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	\$3,305.71	\$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
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$663,649.47
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,339,045.41
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,680,957.48</b>	<b>\$2,271,787.04</b>	<b>\$840,539.47</b>	<b>(\$386,702.34)</b>	<b>\$0.00</b>	<b>\$436,017.91</b>	<b>\$85,006,294.86</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$254,817.49	\$2,542.01	\$0.00	\$0.00	\$0.00	\$2,422.50	\$0.00
Interfund Payable							
Other Liabilities	\$14,568.03	\$1,305,693.32	\$0.00	\$0.00	\$0.00	(\$1,301.55)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,002,694.88
<b>Total Liabilities:</b>	<b>\$269,385.52</b>	<b>\$1,308,235.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,120.95</b>	<b>\$12,002,694.88</b>
<b>Fund Equity:</b>							
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	\$54,247.33	\$617,668.31	\$0.00	\$0.00	\$0.00	\$22,193.68	\$0.00
Unreserved Fund balance	\$3,357,324.63	\$345,883.40	\$840,539.47	(\$386,702.34)	\$0.00	\$412,703.28	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,411,571.96</b>	<b>\$963,551.71</b>	<b>\$840,539.47</b>	<b>(\$386,702.34)</b>	<b>\$0.00</b>	<b>\$434,896.96</b>	<b>\$73,003,599.98</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,680,957.48</b>	<b>\$2,271,787.04</b>	<b>\$840,539.47</b>	<b>(\$386,702.34)</b>	<b>\$0.00</b>	<b>\$436,017.91</b>	<b>\$85,006,294.86</b>

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