

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 08**

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	\$4,268,665.87	\$1,453,035.24	\$921,301.58	(\$556,824.65)	\$0.00	\$421,548.18	\$0.00
Investments	\$516,210.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$229,270.75	\$293,201.38	\$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	\$2,373.58	\$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	\$1,122,747.58
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,376,581.54
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,174,241.91</b>	<b>\$1,892,695.19</b>	<b>\$921,301.58</b>	<b>(\$556,824.65)</b>	<b>\$0.00</b>	<b>\$421,548.18</b>	<b>\$75,767,348.85</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$270,065.19	\$14,222.61	\$0.00	\$0.00	\$0.00	\$1,997.34	\$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	\$14,499,329.12
<b>Total Liabilities:</b>	<b>\$417,354.63</b>	<b>\$148,216.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,997.34</b>	<b>\$14,499,329.12</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	\$16,018.08	\$395,622.86	\$0.00	\$0.00	\$0.00	\$45,166.10	\$0.00
Unreserved Fund balance	\$4,740,869.20	\$1,348,855.50	\$921,301.58	(\$556,824.65)	\$0.00	\$374,384.74	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,756,887.28</b>	<b>\$1,744,478.36</b>	<b>\$921,301.58</b>	<b>(\$556,824.65)</b>	<b>\$0.00</b>	<b>\$419,550.84</b>	<b>\$61,268,019.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,174,241.91</b>	<b>\$1,892,695.19</b>	<b>\$921,301.58</b>	<b>(\$556,824.65)</b>	<b>\$0.00</b>	<b>\$421,548.18</b>	<b>\$75,767,348.85</b>

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