

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 08**

Exhibit F-I-A

030 - Franklin County Schools

| Description | GOVERNMENTAL | | | PROPRIETARY | FIDUCIARY | ACCOUNT | |
|---|-----------------------|-----------------------|----------------------|-----------------------|------------------|---------------------|------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$1,755,845.91 | \$2,382,146.72 | (\$12,404.57) | (\$286,108.34) | \$0.00 | \$421,361.98 | \$0.00 |
| Investments | \$522,446.74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$341,091.62 | \$248,042.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$228,912.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | \$7,091.65 | \$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 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$135,953.43 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,725,300.08 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$2,626,475.92 | \$2,859,101.63 | (\$12,404.57) | (\$286,108.34) | \$0.00 | \$421,361.98 | \$77,918,611.06 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$280,666.48 | \$1,939.11 | \$0.00 | \$0.00 | \$0.00 | \$1,703.15 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$14,568.03 | \$4,686.40 | \$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 | \$10,861,253.51 |
| Total Liabilities: | \$295,234.51 | \$6,625.51 | \$0.00 | \$0.00 | \$0.00 | \$1,703.15 | \$10,861,253.51 |
| Fund Equity: | | | | | | | |
| 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 | \$18,951.49 | \$769,551.87 | \$0.00 | \$0.00 | \$0.00 | \$49,441.84 | \$0.00 |
| Unreserved Fund balance | \$2,312,289.92 | \$2,082,924.25 | (\$12,404.57) | (\$286,108.34) | \$0.00 | \$370,216.99 | \$0.00 |
| Total Fund Equity: | \$2,331,241.41 | \$2,852,476.12 | (\$12,404.57) | (\$286,108.34) | \$0.00 | \$419,658.83 | \$67,057,357.55 |
| Total Liabilities and Fund Equity: | \$2,626,475.92 | \$2,859,101.63 | (\$12,404.57) | (\$286,108.34) | \$0.00 | \$421,361.98 | \$77,918,611.06 |

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