

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 02**

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	\$3,595,243.43	\$67,507.89	\$1,276,029.93	\$1,187,847.36	\$0.00	\$384,590.50	\$0.00
Investments	\$514,170.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$284,341.65	\$726,168.99	\$0.00	\$0.00	\$0.00	\$805.00	\$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	\$3,452.97	\$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	\$1,260,965.93
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,663,363.19
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,554,929.98</b>	<b>\$940,135.45</b>	<b>\$1,276,029.93</b>	<b>\$1,187,847.36</b>	<b>\$0.00</b>	<b>\$385,395.50</b>	<b>\$76,192,348.85</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$226,309.65	\$2,502.12	\$0.00	\$0.00	\$0.00	\$2,366.85	\$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>\$373,599.09</b>	<b>\$136,496.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,366.85</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	\$47,632.77	\$513,423.75	\$0.00	\$0.00	\$0.00	\$26,560.58	\$0.00
Unreserved Fund balance	\$4,133,698.12	\$290,215.36	\$1,276,029.93	\$1,187,847.36	\$0.00	\$356,468.07	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,181,330.89</b>	<b>\$803,639.11</b>	<b>\$1,276,029.93</b>	<b>\$1,187,847.36</b>	<b>\$0.00</b>	<b>\$383,028.65</b>	<b>\$61,268,019.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,554,929.98</b>	<b>\$940,135.45</b>	<b>\$1,276,029.93</b>	<b>\$1,187,847.36</b>	<b>\$0.00</b>	<b>\$385,395.50</b>	<b>\$76,192,348.85</b>

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