

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 01**

**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	\$1,862,177.75	\$1,981,908.75	\$403,709.99	\$0.00	\$0.00	\$450,439.39	\$0.00
Investments	\$520,348.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$566,285.03	\$614,046.98	\$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	\$15,100.02	\$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	\$57,658,038.39
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,649,989.03
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$371,490.99
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,094,762.52
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,066,513.28</b>	<b>\$2,824,868.05</b>	<b>\$403,709.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$450,439.39</b>	<b>\$75,774,280.93</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$276,077.02	\$2,659.18	\$0.00	\$0.00	\$0.00	\$1,228.65	\$0.00
Interfund Payable	\$0.00	\$102,602.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,568.03	\$375,413.70	\$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>\$290,645.05</b>	<b>\$480,675.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,228.65</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	\$64,308,027.42
Contributed Capital							
Reserved Fund Balance	\$8,760.03	\$584,189.51	\$0.00	\$0.00	\$0.00	\$32,296.70	\$0.00
Unreserved Fund balance	\$2,767,108.20	\$1,760,003.42	\$403,709.99	\$0.00	\$0.00	\$416,914.04	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,775,868.23</b>	<b>\$2,344,192.93</b>	<b>\$403,709.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$449,210.74</b>	<b>\$64,308,027.42</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,066,513.28</b>	<b>\$2,824,868.05</b>	<b>\$403,709.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$450,439.39</b>	<b>\$75,774,280.93</b>

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