

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 04**

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	\$4,025,871.26	\$2,088,725.43	\$797,906.69	(\$164,880.21)	\$0.00	\$458,239.07	\$0.00
Investments	\$514,618.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$530,908.31	\$295,842.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$30,431.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$207,830.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$924.86	\$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	\$63,518,322.84
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,284,162.76
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$603,300.29
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,329,792.31
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,072,322.65</b>	<b>\$2,622,830.30</b>	<b>\$797,906.69</b>	<b>(\$164,880.21)</b>	<b>\$0.00</b>	<b>\$458,239.07</b>	<b>\$88,735,578.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$361,382.31	\$1,893.21	\$0.00	\$0.00	\$0.00	\$304.65	\$0.00
Interfund Payable	\$30,431.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$30,958.63	\$396,501.09	\$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	\$10,933,092.60
<b>Total Liabilities:</b>	<b>\$422,772.88</b>	<b>\$398,394.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$304.65</b>	<b>\$10,933,092.60</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,802,485.60
Contributed Capital							
Reserved Fund Balance	\$25,989.70	\$532,552.38	\$0.00	\$0.00	\$0.00	\$26,569.93	\$0.00
Unreserved Fund balance	\$4,623,560.07	\$1,691,883.62	\$797,906.69	(\$164,880.21)	\$0.00	\$431,364.49	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,649,549.77</b>	<b>\$2,224,436.00</b>	<b>\$797,906.69</b>	<b>(\$164,880.21)</b>	<b>\$0.00</b>	<b>\$457,934.42</b>	<b>\$77,802,485.60</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,072,322.65</b>	<b>\$2,622,830.30</b>	<b>\$797,906.69</b>	<b>(\$164,880.21)</b>	<b>\$0.00</b>	<b>\$458,239.07</b>	<b>\$88,735,578.20</b>

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