

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 05**

**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	\$3,614,829.13	\$1,785,791.72	\$902,475.81	(\$166,692.21)	\$0.00	\$468,811.53	\$0.00
Investments	\$514,618.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$530,908.31	\$317,101.38	\$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	\$673,123.41
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,259,969.19
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,661,280.52</b>	<b>\$2,341,155.20</b>	<b>\$902,475.81</b>	<b>(\$166,692.21)</b>	<b>\$0.00</b>	<b>\$468,811.53</b>	<b>\$88,735,578.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$276,790.08	\$353.21	\$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	\$26,702.15	\$134,885.87	\$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>\$333,924.17</b>	<b>\$135,239.08</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	\$109,376.03	\$545,641.43	\$0.00	\$0.00	\$0.00	\$26,124.75	\$0.00
Unreserved Fund balance	\$4,217,980.32	\$1,660,274.69	\$902,475.81	(\$166,692.21)	\$0.00	\$442,382.13	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,327,356.35</b>	<b>\$2,205,916.12</b>	<b>\$902,475.81</b>	<b>(\$166,692.21)</b>	<b>\$0.00</b>	<b>\$468,506.88</b>	<b>\$77,802,485.60</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,661,280.52</b>	<b>\$2,341,155.20</b>	<b>\$902,475.81</b>	<b>(\$166,692.21)</b>	<b>\$0.00</b>	<b>\$468,811.53</b>	<b>\$88,735,578.20</b>

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