

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 06**

**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	\$3,586,190.02	\$1,871,330.63	\$1,007,044.73	(\$166,692.21)	\$0.00	\$500,935.47	\$0.00
Investments	\$526,125.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$230,509.40	\$364,388.92	\$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	\$193.19	\$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	\$742,946.33
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,190,146.27
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,343,018.54</b>	<b>\$2,473,981.65</b>	<b>\$1,007,044.73</b>	<b>(\$166,692.21)</b>	<b>\$0.00</b>	<b>\$500,935.47</b>	<b>\$88,735,578.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$266,645.32	\$1,993.21	\$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	\$134,688.53	\$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>\$323,779.41</b>	<b>\$136,681.74</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	\$84,081.48	\$560,698.66	\$0.00	\$0.00	\$0.00	\$44,322.86	\$0.00
Unreserved Fund balance	\$3,935,157.65	\$1,776,601.25	\$1,007,044.73	(\$166,692.21)	\$0.00	\$456,307.96	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,019,239.13</b>	<b>\$2,337,299.91</b>	<b>\$1,007,044.73</b>	<b>(\$166,692.21)</b>	<b>\$0.00</b>	<b>\$500,630.82</b>	<b>\$77,802,485.60</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,343,018.54</b>	<b>\$2,473,981.65</b>	<b>\$1,007,044.73</b>	<b>(\$166,692.21)</b>	<b>\$0.00</b>	<b>\$500,935.47</b>	<b>\$88,735,578.20</b>

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