

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 09

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$2,588,150.02 | \$2,047,657.86 | \$166,253.38 | \$172,220.29 | \$0.00 | \$410,627.16 | \$0.00 |
| Investments | \$526,125.93 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$230,509.40 | (\$30,529.07) | \$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 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$204,026.98 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,084,065.62 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$3,344,978.54 | \$2,255,390.89 | \$166,253.38 | \$172,220.29 | \$0.00 | \$410,627.16 | \$88,090,578.20 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$329,630.42 | \$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 | \$133,131.45 | \$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 | \$10,288,092.60 |
| Total Liabilities: | \$386,764.51 | \$135,124.66 | \$0.00 | \$0.00 | \$0.00 | \$304.65 | \$10,288,092.60 |
| Fund Equity: | | | | | | | |
| 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 | \$321,233.53 | \$423,584.64 | \$0.00 | \$0.00 | \$0.00 | \$40,640.79 | \$0.00 |
| Unreserved Fund balance | \$2,636,980.50 | \$1,696,681.59 | \$166,253.38 | \$172,220.29 | \$0.00 | \$369,681.72 | \$0.00 |
| Total Fund Equity: | \$2,958,214.03 | \$2,120,266.23 | \$166,253.38 | \$172,220.29 | \$0.00 | \$410,322.51 | \$77,802,485.60 |
| Total Liabilities and Fund Equity: | \$3,344,978.54 | \$2,255,390.89 | \$166,253.38 | \$172,220.29 | \$0.00 | \$410,627.16 | \$88,090,578.20 |

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