

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2017, Fiscal Period 07**

Exhibit F-I-A

141 - Florence City Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$9,824,439.99	\$965,484.16	\$937,408.08	\$9,312,795.23	\$0.00	\$424,131.82	\$0.00
Investments	\$20,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$190,346.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$200.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$96,188.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,167.74	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,456,034.12
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$710,972.80
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,559,766.35
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,845,039.99</b>	<b>\$1,252,219.73</b>	<b>\$937,408.08</b>	<b>\$9,312,795.23</b>	<b>\$0.00</b>	<b>\$430,299.56</b>	<b>\$133,726,773.27</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$181,072.61	\$147,905.82	\$0.00	\$48,180.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	(\$3,608.63)	\$25,028.01	\$101,007.71	\$10,779.95	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,559,766.35
<b>Total Liabilities:</b>	<b>\$177,463.98</b>	<b>\$172,933.83</b>	<b>\$101,007.71</b>	<b>\$58,959.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,559,766.35</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,167,006.92
Contributed Capital							
Reserved Fund Balance	\$250,742.54	\$335,642.47	\$0.00	\$184,261.74	\$0.00	\$21,889.60	\$0.00
Unreserved Fund balance	\$9,416,833.47	\$743,643.43	\$836,400.37	\$9,069,573.54	\$0.00	\$408,409.96	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,667,576.01</b>	<b>\$1,079,285.90</b>	<b>\$836,400.37</b>	<b>\$9,253,835.28</b>	<b>\$0.00</b>	<b>\$430,299.56</b>	<b>\$101,167,006.92</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,845,039.99</b>	<b>\$1,252,219.73</b>	<b>\$937,408.08</b>	<b>\$9,312,795.23</b>	<b>\$0.00</b>	<b>\$430,299.56</b>	<b>\$133,726,773.27</b>

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