

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2017, Fiscal Period 05**

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 |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$10,800,305.73 | \$1,559,831.96 | \$2,302,921.73 | \$8,850,287.06 | \$0.00 | \$481,148.50 | \$0.00 |
| Investments | \$20,600.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$0.00 | \$193,404.83 | \$0.00 | \$800.81 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$0.00 | \$418.00 | \$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 | \$7,048.82 | \$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 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32,559,766.35 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$10,820,905.73 | \$1,849,843.36 | \$2,302,921.73 | \$8,851,087.87 | \$0.00 | \$488,197.32 | \$133,726,773.27 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$264,707.88 | \$161,214.33 | \$0.00 | \$52,494.47 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | (\$1,592.80) | \$27,658.87 | \$101,007.71 | \$10,779.95 | \$0.00 | (\$1.12) | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32,559,766.35 |
| Total Liabilities: | \$263,115.08 | \$188,873.20 | \$101,007.71 | \$63,274.42 | \$0.00 | (\$1.12) | \$32,559,766.35 |
| Fund Equity: | | | | | | | |
| 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 | \$187,812.30 | \$382,828.11 | \$0.00 | \$113,846.73 | \$0.00 | \$21,251.70 | \$0.00 |
| Unreserved Fund balance | \$10,369,978.35 | \$1,278,142.05 | \$2,201,914.02 | \$8,673,966.72 | \$0.00 | \$466,946.74 | \$0.00 |
| Total Fund Equity: | \$10,557,790.65 | \$1,660,970.16 | \$2,201,914.02 | \$8,787,813.45 | \$0.00 | \$488,198.44 | \$101,167,006.92 |
| Total Liabilities and Fund Equity: | \$10,820,905.73 | \$1,849,843.36 | \$2,302,921.73 | \$8,851,087.87 | \$0.00 | \$488,197.32 | \$133,726,773.27 |

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