

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 09**

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	\$7,194,577.03	\$1,272,224.52	\$1,285,205.01	\$10,041,845.81	\$0.00	\$392,214.77	\$0.00
Investments							
Receivables	\$0.00	\$24,562.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$173.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$85,198.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85,356,037.99
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,468,676.24
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,739,599.90
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,194,577.03</b>	<b>\$1,382,158.91</b>	<b>\$1,285,205.01</b>	<b>\$10,041,845.81</b>	<b>\$0.00</b>	<b>\$392,214.77</b>	<b>\$129,564,314.13</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$105,031.29	\$37,632.43	\$0.00	\$4,230.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$758.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	(\$345.89)	(\$4,650.46)	\$123,939.64	\$0.00	\$0.00	(\$697.50)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,739,599.90
<b>Total Liabilities:</b>	<b>\$104,685.40</b>	<b>\$33,740.75</b>	<b>\$123,939.64</b>	<b>\$4,230.00</b>	<b>\$0.00</b>	<b>(\$697.50)</b>	<b>\$33,739,599.90</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,824,714.23
Contributed Capital							
Reserved Fund Balance	\$345,193.64	\$609,358.50	\$0.00	\$947,047.07	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$6,744,697.99	\$739,059.66	\$1,161,265.37	\$9,090,568.74	\$0.00	\$392,912.27	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,089,891.63</b>	<b>\$1,348,418.16</b>	<b>\$1,161,265.37</b>	<b>\$10,037,615.81</b>	<b>\$0.00</b>	<b>\$392,912.27</b>	<b>\$95,824,714.23</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,194,577.03</b>	<b>\$1,382,158.91</b>	<b>\$1,285,205.01</b>	<b>\$10,041,845.81</b>	<b>\$0.00</b>	<b>\$392,214.77</b>	<b>\$129,564,314.13</b>

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