

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2016, Fiscal Period 02**

Exhibit F-I-A

141 - Florence City 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	\$7,216,554.35	\$1,046,082.20	\$1,413,842.06	\$9,845,639.02	\$0.00	\$550,714.18	\$0.00
Investments							
Receivables	\$8,698.99	\$405,643.50	\$0.00	\$800.81	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$3,131.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$98,205.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,656.92	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,671,444.01
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,997,783.66
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,862,727.46
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,225,253.34</b>	<b>\$1,553,063.11</b>	<b>\$1,413,842.06</b>	<b>\$9,846,439.83</b>	<b>\$0.00</b>	<b>\$564,371.10</b>	<b>\$133,531,955.13</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$19,149.48	\$124,611.38	\$0.00	\$22,472.62	\$0.00	\$0.00	\$0.00
Interfund Payable	\$2,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$12,955.44	(\$1,893.81)	\$109,745.16	\$7,940.60	\$0.00	(\$801.88)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,862,727.46
<b>Total Liabilities:</b>	<b>\$34,501.22</b>	<b>\$122,717.57</b>	<b>\$109,745.16</b>	<b>\$30,413.22</b>	<b>\$0.00</b>	<b>(\$801.88)</b>	<b>\$33,862,727.46</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,669,227.67
Contributed Capital							
Reserved Fund Balance	\$207,919.85	\$637,210.48	\$0.00	\$376.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$6,982,832.27	\$793,135.06	\$1,304,096.90	\$9,815,650.61	\$0.00	\$565,172.98	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,190,752.12</b>	<b>\$1,430,345.54</b>	<b>\$1,304,096.90</b>	<b>\$9,816,026.61</b>	<b>\$0.00</b>	<b>\$565,172.98</b>	<b>\$99,669,227.67</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,225,253.34</b>	<b>\$1,553,063.11</b>	<b>\$1,413,842.06</b>	<b>\$9,846,439.83</b>	<b>\$0.00</b>	<b>\$564,371.10</b>	<b>\$133,531,955.13</b>

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