

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2016**

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	\$6,260,923.55	\$1,535,685.28	\$1,643,752.87	\$7,765,683.46	\$0.00	\$380,020.23	\$0.00
Investments	\$20,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,654,307.04	\$261,231.82	\$0.00	\$2,154,866.86	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$96,381.22	\$302.50	\$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	\$9,251.52	\$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>\$8,032,211.81</b>	<b>\$1,893,408.17</b>	<b>\$1,643,752.87</b>	<b>\$9,920,550.32</b>	<b>\$0.00</b>	<b>\$389,271.75</b>	<b>\$133,726,773.27</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$704,632.74	\$168,264.04	\$0.00	\$130,025.84	\$0.00	\$5,995.29	\$0.00
Interfund Payable	\$302.50	\$83,980.11	\$0.00	\$0.00	\$0.00	\$12,401.11	\$0.00
Other Liabilities	\$14,589.42	\$55,604.88	\$101,007.71	\$10,779.95	\$0.00	\$719.65	\$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>\$719,524.66</b>	<b>\$307,849.03</b>	<b>\$101,007.71</b>	<b>\$140,805.79</b>	<b>\$0.00</b>	<b>\$19,116.05</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	\$0.00	\$96,188.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$7,312,687.15	\$1,489,370.57	\$1,542,745.16	\$9,779,744.53	\$0.00	\$370,155.70	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,312,687.15</b>	<b>\$1,585,559.14</b>	<b>\$1,542,745.16</b>	<b>\$9,779,744.53</b>	<b>\$0.00</b>	<b>\$370,155.70</b>	<b>\$101,167,006.92</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,032,211.81</b>	<b>\$1,893,408.17</b>	<b>\$1,643,752.87</b>	<b>\$9,920,550.32</b>	<b>\$0.00</b>	<b>\$389,271.75</b>	<b>\$133,726,773.27</b>

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