

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2009, 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	\$3,602,856.13	\$1,070,926.09	\$147,086.69	\$1,571,115.46	\$0.00	\$207,193.79	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$4,046,232.88	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$17,362.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$91,804.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,678,503.72
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,692,540.97
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,571,477.77
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$3,602,856.13</b>	<b>\$1,180,093.09</b>	<b>\$147,086.69</b>	<b>\$5,617,348.34</b>	<b>\$0.00</b>	<b>\$207,193.79</b>	<b>\$84,942,522.46</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$6,221.99	\$0.00	\$0.00	\$90,961.67	\$0.00	\$0.00	\$0.00
Interfund Payable	\$47.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$56,522.01	\$707.64	\$0.00	\$131,766.20	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,571,477.77
<b>Total Liabilities:</b>	<b>\$62,791.65</b>	<b>\$707.64</b>	<b>\$0.00</b>	<b>\$222,727.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,571,477.77</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,371,044.69
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$158,289.56	\$386,572.86	\$0.00	\$2,068,670.10	\$0.00	\$105.00	\$0.00
Unreserved Fund balance	\$3,381,774.92	\$792,812.59	\$147,086.69	\$3,325,950.37	\$0.00	\$207,088.79	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,540,064.48</b>	<b>\$1,179,385.45</b>	<b>\$147,086.69</b>	<b>\$5,394,620.47</b>	<b>\$0.00</b>	<b>\$207,193.79</b>	<b>\$69,371,044.69</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,602,856.13</b>	<b>\$1,180,093.09</b>	<b>\$147,086.69</b>	<b>\$5,617,348.34</b>	<b>\$0.00</b>	<b>\$207,193.79</b>	<b>\$84,942,522.46</b>