

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2009, Fiscal Period 08**

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	\$4,640,692.07	\$1,038,681.33	\$127,054.05	\$2,026,261.25	\$0.00	\$191,280.89	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$4,046,232.88	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$119,848.51	\$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>\$4,640,692.07</b>	<b>\$1,250,334.11</b>	<b>\$127,054.05</b>	<b>\$6,072,494.13</b>	<b>\$0.00</b>	<b>\$191,280.89</b>	<b>\$84,942,522.46</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$7,896.36	(\$105.67)	\$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	\$134.00	\$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>\$64,466.02</b>	<b>\$601.97</b>	<b>\$0.00</b>	<b>\$222,727.87</b>	<b>\$0.00</b>	<b>\$134.00</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	\$335,913.99	\$381,342.28	\$0.00	\$2,172,181.52	\$0.00	\$105.00	\$0.00
Unreserved Fund balance	\$4,240,312.06	\$868,389.86	\$127,054.05	\$3,677,584.74	\$0.00	\$191,041.89	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,576,226.05</b>	<b>\$1,249,732.14</b>	<b>\$127,054.05</b>	<b>\$5,849,766.26</b>	<b>\$0.00</b>	<b>\$191,146.89</b>	<b>\$69,371,044.69</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,640,692.07</b>	<b>\$1,250,334.11</b>	<b>\$127,054.05</b>	<b>\$6,072,494.13</b>	<b>\$0.00</b>	<b>\$191,280.89</b>	<b>\$84,942,522.46</b>