

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2010, Fiscal Period 02**

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	\$1,710,454.42	\$455,814.77	\$67,360.77	\$7,218,674.78	\$0.00	\$341,123.43	\$0.00
Investments							
Receivables	\$143,006.52	\$506,802.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$69,417.82	\$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	\$67,191,406.40
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,275,160.90
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,902,673.78
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,853,460.94</b>	<b>\$1,032,035.28</b>	<b>\$67,360.77</b>	<b>\$7,218,674.78</b>	<b>\$0.00</b>	<b>\$341,123.43</b>	<b>\$92,369,241.08</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$555.82	\$22,910.88	\$0.00	\$0.00	\$0.00	(\$234.00)	\$0.00
Interfund Payable							
Other Liabilities	\$61,072.63	\$0.00	\$25,492.94	\$169,118.82	\$0.00	\$76.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,902,673.78
<b>Total Liabilities:</b>	<b>\$61,628.45</b>	<b>\$22,910.88</b>	<b>\$25,492.94</b>	<b>\$169,118.82</b>	<b>\$0.00</b>	<b>(\$158.00)</b>	<b>\$17,902,673.78</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74,466,567.30
Contributed Capital							
Reserved Fund Balance	\$232,059.92	\$783,380.23	\$0.00	\$289,196.60	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$1,559,772.57	\$225,744.17	\$41,867.83	\$6,760,359.36	\$0.00	\$341,281.43	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,791,832.49</b>	<b>\$1,009,124.40</b>	<b>\$41,867.83</b>	<b>\$7,049,555.96</b>	<b>\$0.00</b>	<b>\$341,281.43</b>	<b>\$74,466,567.30</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,853,460.94</b>	<b>\$1,032,035.28</b>	<b>\$67,360.77</b>	<b>\$7,218,674.78</b>	<b>\$0.00</b>	<b>\$341,123.43</b>	<b>\$92,369,241.08</b>