

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2009**

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	\$1,471,491.10	\$422,191.59	\$74,630.95	\$2,299,881.60	\$0.00	\$335,179.65	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$4,046,232.88	\$0.00	\$0.00	\$0.00
Receivables	\$1,692,105.88	\$604,587.07	\$0.00	\$1,280,161.66	\$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	\$69,417.82	\$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	\$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	\$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	\$17,902,673.78
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$3,163,596.98</b>	<b>\$1,096,196.48</b>	<b>\$74,630.95</b>	<b>\$7,626,276.14</b>	<b>\$0.00</b>	<b>\$335,179.65</b>	<b>\$92,369,241.08</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$139,867.59	\$9,054.49	\$0.00	\$31,300.46	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$63,226.58	\$0.00	\$25,492.94	\$169,118.82	\$0.00	\$0.00	\$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>\$203,094.17</b>	<b>\$9,054.49</b>	<b>\$25,492.94</b>	<b>\$200,419.28</b>	<b>\$0.00</b>	<b>\$0.00</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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$0.00	\$69,417.82	\$0.00	\$29,519.45	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$2,960,502.81	\$1,017,724.17	\$49,138.01	\$7,396,337.41	\$0.00	\$335,179.65	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,960,502.81</b>	<b>\$1,087,141.99</b>	<b>\$49,138.01</b>	<b>\$7,425,856.86</b>	<b>\$0.00</b>	<b>\$335,179.65</b>	<b>\$74,466,567.30</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,163,596.98</b>	<b>\$1,096,196.48</b>	<b>\$74,630.95</b>	<b>\$7,626,276.14</b>	<b>\$0.00</b>	<b>\$335,179.65</b>	<b>\$92,369,241.08</b>