

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 01**

Exhibit F-I-A

**034 - Henry County Schools**

| Description                               | GOVERNMENTAL          |                     |                       |                       | PROPRIETARY         | FIDUCIARY           | ACCOUNT                |
|---|-----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|------------------------|
|   | General               | Special Revenue     | Debt Service          | Capital Projects      | Enterp/<br>Internal | Trust Agency        | GROUPS<br>F/A L/T Dept |
| <b>Assets and Other Debits:</b>           |                       |                     |                       |                       |                     |                     |                        |
| <b>Assets:</b>                            |                       |                     |                       |                       |                     |                     |                        |
| Cash                                      | \$2,851,287.57        | \$798,039.58        | \$2,661,280.07        | (\$196,335.39)        | \$0.00              | \$183,977.85        | \$0.00                 |
| Investments                               |                       |                     |                       |                       |                     |                     |                        |
| Receivables                               | \$630.00              | \$123,577.03        | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                 |
| Interfund Receivables                     | \$630.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                 |
| Inventories                               | \$54,130.74           | \$54,245.08         | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                 |
| Other Assets                              | (\$3,753.02)          | \$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              | \$34,763,861.59        |
| Construction In Progress                  | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$46,488.79            |
| <b>Other Debits:</b>                      |                       |                     |                       |                       |                     |                     |                        |
| Amounts Available                         | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$325,979.04           |
| Amounts to be Provided                    | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$17,913,635.55        |
| Other Debits                              |                       |                     |                       |                       |                     |                     |                        |
| <b>Total Assets and Other Debits:</b>     | <b>\$2,902,925.29</b> | <b>\$975,861.69</b> | <b>\$2,661,280.07</b> | <b>(\$196,335.39)</b> | <b>\$0.00</b>       | <b>\$183,977.85</b> | <b>\$53,049,964.97</b> |
| <b>Liabilities and Fund Equity:</b>       |                       |                     |                       |                       |                     |                     |                        |
| <b>Liabilities:</b>                       |                       |                     |                       |                       |                     |                     |                        |
| Claims Payable                            |                       |                     |                       |                       |                     |                     |                        |
| Interfund Payable                         | \$630.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                 |
| Other Liabilities                         | \$0.00                | \$20,788.01         | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                 |
| Long-Term Liabilities                     | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$18,239,614.59        |
| <b>Total Liabilities:</b>                 | <b>\$630.00</b>       | <b>\$20,788.01</b>  | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$18,239,614.59</b> |
| <b>Fund Equity:</b>                       |                       |                     |                       |                       |                     |                     |                        |
| Investments in General Fixed Assets       | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$34,810,350.38        |
| Contributed Capital                       |                       |                     |                       |                       |                     |                     |                        |
| Reserved Fund Balance                     | \$137,984.84          | \$153,699.94        | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                 |
| Unreserved Fund balance                   | \$2,764,310.45        | \$801,373.74        | \$2,661,280.07        | (\$196,335.39)        | \$0.00              | \$183,977.85        | \$0.00                 |
| <b>Total Fund Equity:</b>                 | <b>\$2,902,295.29</b> | <b>\$955,073.68</b> | <b>\$2,661,280.07</b> | <b>(\$196,335.39)</b> | <b>\$0.00</b>       | <b>\$183,977.85</b> | <b>\$34,810,350.38</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$2,902,925.29</b> | <b>\$975,861.69</b> | <b>\$2,661,280.07</b> | <b>(\$196,335.39)</b> | <b>\$0.00</b>       | <b>\$183,977.85</b> | <b>\$53,049,964.97</b> |

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