

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 03**

Exhibit F-I-A

141 - Florence City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$4,758,162.33	\$1,506,568.44	\$302,765.37	\$19,365,190.46	\$0.00	\$503,422.11	\$0.00
Investments							
Receivables	\$12,906.49	\$383,580.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$71,837.13	\$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	\$84,759,117.22
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,159,885.73
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,101,365.53
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,771,068.82</b>	<b>\$1,961,985.91</b>	<b>\$302,765.37</b>	<b>\$19,365,190.46</b>	<b>\$0.00</b>	<b>\$503,422.11</b>	<b>\$124,020,368.48</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$42,902.76)	\$100,708.90	\$0.00	\$202.00	\$0.00	\$572.45	\$0.00
Interfund Payable							
Other Liabilities	\$661.41	(\$11,720.98)	\$128,451.35	\$0.00	\$0.00	(\$3,667.22)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,101,365.53
<b>Total Liabilities:</b>	<b>(\$42,241.35)</b>	<b>\$88,987.92</b>	<b>\$128,451.35</b>	<b>\$202.00</b>	<b>\$0.00</b>	<b>(\$3,094.77)</b>	<b>\$35,101,365.53</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,919,002.95
Contributed Capital							
Reserved Fund Balance	\$236,900.09	\$668,281.37	\$0.00	\$1,284,284.91	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$4,576,410.08	\$1,204,716.62	\$174,314.02	\$18,080,703.55	\$0.00	\$506,516.88	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,813,310.17</b>	<b>\$1,872,997.99</b>	<b>\$174,314.02</b>	<b>\$19,364,988.46</b>	<b>\$0.00</b>	<b>\$506,516.88</b>	<b>\$88,919,002.95</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,771,068.82</b>	<b>\$1,961,985.91</b>	<b>\$302,765.37</b>	<b>\$19,365,190.46</b>	<b>\$0.00</b>	<b>\$503,422.11</b>	<b>\$124,020,368.48</b>

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