

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 05**

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	\$8,427,449.30	\$1,777,713.94	\$621,852.45	\$18,668,817.02	\$0.00	\$465,939.69	\$0.00
Investments							
Receivables	\$12,906.49	\$155,360.97	\$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>\$8,440,355.79</b>	<b>\$2,004,912.04</b>	<b>\$621,852.45</b>	<b>\$18,668,817.02</b>	<b>\$0.00</b>	<b>\$465,939.69</b>	<b>\$124,020,368.48</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$43,121.18	\$132,027.97	\$0.00	\$202.00	\$0.00	\$229.61	\$0.00
Interfund Payable							
Other Liabilities	\$3,908.14	(\$17,697.87)	\$128,451.35	\$0.00	\$0.00	\$0.00	\$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>\$47,029.32</b>	<b>\$114,330.10</b>	<b>\$128,451.35</b>	<b>\$202.00</b>	<b>\$0.00</b>	<b>\$229.61</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	\$436,183.18	\$582,511.32	\$0.00	\$1,435,175.09	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$7,957,143.29	\$1,308,070.62	\$493,401.10	\$17,233,439.93	\$0.00	\$465,710.08	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,393,326.47</b>	<b>\$1,890,581.94</b>	<b>\$493,401.10</b>	<b>\$18,668,615.02</b>	<b>\$0.00</b>	<b>\$465,710.08</b>	<b>\$88,919,002.95</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,440,355.79</b>	<b>\$2,004,912.04</b>	<b>\$621,852.45</b>	<b>\$18,668,817.02</b>	<b>\$0.00</b>	<b>\$465,939.69</b>	<b>\$124,020,368.48</b>

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