

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2013, Fiscal Period 08**

Exhibit F-I-A

**141 - Florence City Schools**

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$5,905,926.28	\$1,545,982.46	(\$176,748.65)	\$24,320,008.04	\$0.00	\$414,578.73	\$0.00
Investments							
Receivables	\$0.00	\$149,753.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$78,431.51	\$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	\$83,060,033.55
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$751,296.76
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,360,959.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,905,926.28</b>	<b>\$1,774,167.31</b>	<b>(\$176,748.65)</b>	<b>\$24,320,008.04</b>	<b>\$0.00</b>	<b>\$414,578.73</b>	<b>\$119,172,290.14</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$44,476.43	\$13,551.24	\$0.00	\$202.00	\$0.00	\$83.98	\$0.00
Interfund Payable							
Other Liabilities	(\$3,309.36)	(\$33,522.76)	\$132,386.49	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,360,959.83
<b>Total Liabilities:</b>	<b>\$41,167.07</b>	<b>(\$19,971.52)</b>	<b>\$132,386.49</b>	<b>\$202.00</b>	<b>\$0.00</b>	<b>\$83.98</b>	<b>\$35,360,959.83</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,811,330.31
Contributed Capital							
Reserved Fund Balance	\$474,627.55	\$603,626.62	\$0.00	\$2,885,089.59	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$5,390,131.66	\$1,190,512.21	(\$309,135.14)	\$21,434,716.45	\$0.00	\$414,494.75	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,864,759.21</b>	<b>\$1,794,138.83</b>	<b>(\$309,135.14)</b>	<b>\$24,319,806.04</b>	<b>\$0.00</b>	<b>\$414,494.75</b>	<b>\$83,811,330.31</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,905,926.28</b>	<b>\$1,774,167.31</b>	<b>(\$176,748.65)</b>	<b>\$24,320,008.04</b>	<b>\$0.00</b>	<b>\$414,578.73</b>	<b>\$119,172,290.14</b>

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