

**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

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	\$4,381,493.06	\$886,145.28	\$528,065.05	\$19,054,434.92	\$0.00	\$557,536.72	\$0.00
Investments							
Receivables	\$654,617.04	\$674,350.68	\$0.00	\$1,517,428.08	\$0.00	\$0.00	\$0.00
Interfund Receivables	(\$625.68)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$5,035,484.42</b>	<b>\$1,632,333.09</b>	<b>\$528,065.05</b>	<b>\$20,571,863.00</b>	<b>\$0.00</b>	<b>\$557,536.72</b>	<b>\$124,020,368.48</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$78,800.68	\$405.35	\$0.00	\$202.00	\$0.00	(\$30,029.60)	\$0.00
Interfund Payable	\$0.00	\$183,058.09	\$0.00	\$0.00	\$0.00	\$30,029.60	\$0.00
Other Liabilities	(\$2,804.39)	(\$4,127.87)	\$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>\$75,996.29</b>	<b>\$179,335.57</b>	<b>\$128,451.35</b>	<b>\$202.00</b>	<b>\$0.00</b>	<b>\$0.00</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	\$211,790.86	\$707,903.95	\$0.00	\$1,440,732.81	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$4,747,697.27	\$745,093.57	\$399,613.70	\$19,130,928.19	\$0.00	\$557,536.72	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,959,488.13</b>	<b>\$1,452,997.52</b>	<b>\$399,613.70</b>	<b>\$20,571,661.00</b>	<b>\$0.00</b>	<b>\$557,536.72</b>	<b>\$88,919,002.95</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,035,484.42</b>	<b>\$1,632,333.09</b>	<b>\$528,065.05</b>	<b>\$20,571,863.00</b>	<b>\$0.00</b>	<b>\$557,536.72</b>	<b>\$124,020,368.48</b>

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