

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2013

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	
Assets and Other Debits:							
Assets:							
Cash	\$4,860,072.88	\$1,423,561.86	\$367,984.21	\$19,911,476.04	\$0.00	\$510,511.50	\$0.00
Investments							
Receivables	\$1,737,939.11	\$632,970.86	\$0.00	\$1,605,658.20	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$213,087.69	\$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
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,101,365.53
Other Debits							
Total Assets and Other Debits:	\$6,811,099.68	\$2,128,369.85	\$367,984.21	\$21,517,134.24	\$0.00	\$510,511.50	\$124,020,368.48
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$1,048,384.44	\$245,578.57	\$0.00	\$758,352.09	\$0.00	\$33,898.87	\$0.00
Interfund Payable	\$0.00	\$183,058.09	\$0.00	\$0.00	\$0.00	\$30,029.60	\$0.00
Other Liabilities	\$1,836.37	\$8,631.58	\$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
Total Liabilities:	\$1,050,220.81	\$437,268.24	\$128,451.35	\$758,352.09	\$0.00	\$63,928.47	\$35,101,365.53
Fund Equity:							
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	\$0.00	\$71,837.13	\$0.00	\$1,349,262.14	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$5,760,878.87	\$1,619,264.48	\$239,532.86	\$19,409,520.01	\$0.00	\$446,583.03	\$0.00
Total Fund Equity:	\$5,760,878.87	\$1,691,101.61	\$239,532.86	\$20,758,782.15	\$0.00	\$446,583.03	\$88,919,002.95
Total Liabilities and Fund Equity:	\$6,811,099.68	\$2,128,369.85	\$367,984.21	\$21,517,134.24	\$0.00	\$510,511.50	\$124,020,368.48

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