

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2011, Fiscal Period 03**

Exhibit F-I-A

**189 - Russellville City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$849,397.27	\$1,401,604.30	\$0.00	\$967,823.74	\$0.00	\$136,719.84	\$0.00
Investments	\$22,657.19	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$264,896.24	\$88,081.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$52,709.77	\$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	\$29,471,776.20
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,907.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246,310.27
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,098,324.58
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,136,950.70</b>	<b>\$1,552,395.21</b>	<b>\$0.00</b>	<b>\$967,823.74</b>	<b>\$0.00</b>	<b>\$136,719.84</b>	<b>\$32,869,318.05</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$110.19	\$1,726.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	(\$11,405.45)	\$415,240.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,344,634.85
<b>Total Liabilities:</b>	<b>(\$11,295.26)</b>	<b>\$416,966.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,344,634.85</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,524,683.20
Contributed Capital							
Reserved Fund Balance	\$81,638.81	\$624,311.23	\$0.00	\$86,111.91	\$0.00	\$2,593.89	\$0.00
Unreserved Fund balance	\$1,066,607.15	\$511,117.49	\$0.00	\$881,711.83	\$0.00	\$134,125.95	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,148,245.96</b>	<b>\$1,135,428.72</b>	<b>\$0.00</b>	<b>\$967,823.74</b>	<b>\$0.00</b>	<b>\$136,719.84</b>	<b>\$29,524,683.20</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,136,950.70</b>	<b>\$1,552,395.21</b>	<b>\$0.00</b>	<b>\$967,823.74</b>	<b>\$0.00</b>	<b>\$136,719.84</b>	<b>\$32,869,318.05</b>