

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2008, Fiscal Period 06

Exhibit F-I-A

057 - Russell County 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	\$3,353,011.67	\$470,842.91	\$507,849.65	\$6,954,521.14	\$0.00	\$53,614.40	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$702.95	\$111,440.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,106.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$9,599.74)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,612,351.54
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,678,255.75
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,556,378.59
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,981,564.13
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets and Other Debits:	\$3,344,114.88	\$640,389.48	\$507,849.65	\$6,954,521.14	\$0.00	\$53,614.40	\$56,828,550.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$186.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$9,968.60	\$0.00	\$88,068.28	\$0.00	\$0.00	\$30.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,537,942.72
Total Liabilities:	\$10,154.73	\$0.00	\$88,068.28	\$0.00	\$0.00	\$30.00	\$22,537,942.72
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,290,607.29
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$73,510.08	\$273,531.66	\$0.00	\$17,800.00	\$0.00	\$8,073.79	\$0.00
Unreserved Fund balance	\$3,260,450.07	\$366,857.82	\$419,781.37	\$6,936,721.14	\$0.00	\$45,510.61	\$0.00
Total Fund Equity:	\$3,333,960.15	\$640,389.48	\$419,781.37	\$6,954,521.14	\$0.00	\$53,584.40	\$34,290,607.29
Total Liabilities and Fund Equity:	\$3,344,114.88	\$640,389.48	\$507,849.65	\$6,954,521.14	\$0.00	\$53,614.40	\$56,828,550.01