

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

189 - Russellville City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service				
Assets and Other Debits:							
Assets:							
Cash	\$3,677,936.75	\$1,187,602.73	\$0.00	\$1,060,411.29	\$0.00	\$146,188.93	\$0.00
Investments	\$22,771.47	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$370,030.93	\$136,537.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$44,609.78	\$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	\$31,420,325.93
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,115.96
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,651,403.85
Other Debits							
Total Assets and Other Debits:	\$4,070,739.15	\$1,378,749.53	\$0.00	\$1,060,411.29	\$0.00	\$146,188.93	\$35,206,845.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$14,263.45	\$18,225.71	\$0.00	\$0.00	\$0.00	(\$83.16)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,786,519.81
Total Liabilities:	\$14,263.45	\$18,225.71	\$0.00	\$0.00	\$0.00	(\$83.16)	\$3,786,519.81
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,420,325.93
Contributed Capital							
Reserved Fund Balance	\$0.00	\$44,609.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$4,056,475.70	\$1,315,914.04	\$0.00	\$1,060,411.29	\$0.00	\$146,272.09	\$0.00
Total Fund Equity:	\$4,056,475.70	\$1,360,523.82	\$0.00	\$1,060,411.29	\$0.00	\$146,272.09	\$31,420,325.93
Total Liabilities and Fund Equity:	\$4,070,739.15	\$1,378,749.53	\$0.00	\$1,060,411.29	\$0.00	\$146,188.93	\$35,206,845.74

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