

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2014**

**Exhibit F-I-A**

**189 - Russellville City Schools**

189 - Russellville City Schools		GOVERNMENTAL		PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$3,964,464.26	\$990,669.25	\$0.00	\$1,121,815.26	\$0.00	\$216,524.88	\$0.00
Investments	\$22,787.36	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$376,364.55	\$375,762.65	\$0.00	\$6,196.42	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$3,405.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$31,520,724.71
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,115,822.05
Other Debits							
Total Assets and Other Debits:	\$4,363,616.17	\$1,424,446.68	\$0.00	\$1,128,011.68	\$0.00	\$216,524.88	\$34,636,546.76
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$3,405.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$16,586.50	\$18,108.92	\$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	\$3,115,822.05
Total Liabilities:	\$19,991.50	\$18,138.92	\$0.00	\$0.00	\$0.00	\$0.00	\$3,115,822.05
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,520,724.71
Contributed Capital							
Reserved Fund Balance	\$0.00	\$43,481.24	\$0.00	\$31.04	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$4,343,624.67	\$1,362,826.52	\$0.00	\$1,127,980.64	\$0.00	\$216,524.88	\$0.00
Total Fund Equity:	\$4,343,624.67	\$1,406,307.76	\$0.00	\$1,128,011.68	\$0.00	\$216,524.88	\$31,520,724.71
Total Liabilities and Fund Equity:	\$4,363,616.17	\$1,424,446.68	\$0.00	\$1,128,011.68	\$0.00	\$216,524.88	\$34,636,546.76

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