

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2012, Fiscal Period 10**

**Exhibit F-I-A**

**189 - Russellville City Schools**

|   | <b>GOVERNMENTAL</b>   |                       |                |                       | <b>PROPRIETARY</b> | <b>FIDUCIARY</b>    | <b>ACCOUNT</b>         |
|---|-----------------------|-----------------------|----------------|-----------------------|--------------------|---------------------|------------------------|
|   | <b>General</b>        | <b>Special</b>        | <b>Debt</b>    | <b>Capital</b>        | <b>Enterp/</b>     | <b>Trust Agency</b> | <b>GROUPS</b>          |
| <b>Description</b>                        |                       | <b>Revenue</b>        | <b>Service</b> | <b>Projects</b>       | <b>Internal</b>    |                     | <b>F/A L/T Dept</b>    |
| <b>Assets and Other Debits:</b>           |                       |                       |                |                       |                    |                     |                        |
| <b>Assets:</b>                            |                       |                       |                |                       |                    |                     |                        |
| Cash                                      | \$2,975,625.19        | \$952,773.81          | \$0.00         | \$1,276,748.81        | \$0.00             | \$155,769.01        | \$0.00                 |
| Investments                               | \$22,749.37           | \$10,000.00           | \$0.00         | \$0.00                | \$0.00             | \$0.00              | \$0.00                 |
| Receivables                               | \$361,760.14          | \$28,097.44           | \$0.00         | \$0.00                | \$0.00             | \$0.00              | \$0.00                 |
| Interfund Receivables                     |                       |                       |                |                       |                    |                     |                        |
| Inventories                               | \$0.00                | \$48,572.08           | \$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              | \$29,677,071.70        |
| Construction In Progress                  | \$0.00                | \$0.00                | \$0.00         | \$0.00                | \$0.00             | \$0.00              | \$47,468.94            |
| <b>Other Debits:</b>                      |                       |                       |                |                       |                    |                     |                        |
| Amounts Available                         | \$0.00                | \$0.00                | \$0.00         | \$0.00                | \$0.00             | \$0.00              | \$201,194.59           |
| Amounts to be Provided                    | \$0.00                | \$0.00                | \$0.00         | \$0.00                | \$0.00             | \$0.00              | \$2,768,372.65         |
| Other Debits                              |                       |                       |                |                       |                    |                     |                        |
| <b>Total Assets and Other Debits:</b>     | <b>\$3,360,134.70</b> | <b>\$1,039,443.33</b> | <b>\$0.00</b>  | <b>\$1,276,748.81</b> | <b>\$0.00</b>      | <b>\$155,769.01</b> | <b>\$32,694,107.88</b> |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                |                       |                    |                     |                        |
| <b>Liabilities:</b>                       |                       |                       |                |                       |                    |                     |                        |
| Claims Payable                            | \$94.19               | \$1,726.28            | \$0.00         | \$0.00                | \$0.00             | \$0.00              | \$0.00                 |
| Interfund Payable                         |                       |                       |                |                       |                    |                     |                        |
| Other Liabilities                         | \$7,051.10            | (\$10,594.43)         | \$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              | \$2,969,567.24         |
| <b>Total Liabilities:</b>                 | <b>\$7,145.29</b>     | <b>(\$8,868.15)</b>   | <b>\$0.00</b>  | <b>\$0.00</b>         | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$2,969,567.24</b>  |
| <b>Fund Equity:</b>                       |                       |                       |                |                       |                    |                     |                        |
| Investments in General Fixed Assets       | \$0.00                | \$0.00                | \$0.00         | \$0.00                | \$0.00             | \$0.00              | \$29,724,540.64        |
| Contributed Capital                       |                       |                       |                |                       |                    |                     |                        |
| Reserved Fund Balance                     | \$107,313.68          | \$262,433.47          | \$0.00         | \$27,700.00           | \$0.00             | \$10,499.75         | \$0.00                 |
| Unreserved Fund balance                   | \$3,245,675.73        | \$785,878.01          | \$0.00         | \$1,249,048.81        | \$0.00             | \$145,269.26        | \$0.00                 |
| <b>Total Fund Equity:</b>                 | <b>\$3,352,989.41</b> | <b>\$1,048,311.48</b> | <b>\$0.00</b>  | <b>\$1,276,748.81</b> | <b>\$0.00</b>      | <b>\$155,769.01</b> | <b>\$29,724,540.64</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$3,360,134.70</b> | <b>\$1,039,443.33</b> | <b>\$0.00</b>  | <b>\$1,276,748.81</b> | <b>\$0.00</b>      | <b>\$155,769.01</b> | <b>\$32,694,107.88</b> |

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