

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2009, Fiscal Period 10

Exhibit F-I-A

022 - Cullman County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$4,426,364.21	\$4,340,026.64	(\$106,848.59)	\$3,506,103.12	\$0.00	\$348,365.31	\$0.00
Investments	\$0.00	\$355,987.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$25,831.02)	\$5,969.89	\$0.00	(\$95,453.34)	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$318,138.70	\$213,598.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$25,263.55	\$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	\$104,760,585.58
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,768,892.54
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,862,366.49
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets and Other Debits:	\$4,743,935.44	\$4,915,582.10	(\$106,848.59)	\$3,410,649.78	\$0.00	\$348,365.31	\$140,391,844.61
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$3,238.95	\$14,571.71	\$0.00	\$0.00	\$0.00	(\$28.05)	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$706.49	(\$1,753.57)	\$0.00	\$0.00	\$0.00	\$3.52	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,862,366.49
Total Liabilities:	\$3,945.44	\$12,818.14	\$0.00	\$0.00	\$0.00	(\$24.53)	\$26,862,366.49
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,529,478.12
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$0.00	\$213,598.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$4,739,905.76	\$4,689,165.77	(\$106,848.59)	\$3,410,649.78	\$0.00	\$348,389.84	\$0.00
Total Fund Equity:	\$4,739,905.76	\$4,902,763.96	(\$106,848.59)	\$3,410,649.78	\$0.00	\$348,389.84	\$113,529,478.12
Total Liabilities and Fund Equity:	\$4,743,851.20	\$4,915,582.10	(\$106,848.59)	\$3,410,649.78	\$0.00	\$348,365.31	\$140,391,844.61