

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2009, Fiscal Period 11**

Exhibit F-I-A

**022 - Cullman County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,645,927.87	\$4,304,612.24	(\$106,848.59)	\$3,457,887.16	\$0.00	\$369,985.34	\$0.00
Investments	\$0.00	\$355,987.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$60,534.74)	\$6,119.89	\$0.00	(\$112,586.03)	\$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
<b>Other Debits:</b>							
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
<b>Total Assets and Other Debits:</b>	<b>\$3,928,795.38</b>	<b>\$4,880,317.70</b>	<b>(\$106,848.59)</b>	<b>\$3,345,301.13</b>	<b>\$0.00</b>	<b>\$369,985.34</b>	<b>\$140,391,844.61</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$9,507.55)	\$17,225.32	\$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	\$703.88	(\$26,347.28)	\$0.00	\$0.00	\$0.00	\$3.54	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,862,366.49
<b>Total Liabilities:</b>	<b>(\$8,803.67)</b>	<b>(\$9,121.96)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3.54</b>	<b>\$26,862,366.49</b>
<b>Fund Equity:</b>							
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	\$3,937,514.81	\$4,675,841.47	(\$106,848.59)	\$3,345,301.13	\$0.00	\$369,981.80	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,937,514.81</b>	<b>\$4,889,439.66</b>	<b>(\$106,848.59)</b>	<b>\$3,345,301.13</b>	<b>\$0.00</b>	<b>\$369,981.80</b>	<b>\$113,529,478.12</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,928,711.14</b>	<b>\$4,880,317.70</b>	<b>(\$106,848.59)</b>	<b>\$3,345,301.13</b>	<b>\$0.00</b>	<b>\$369,985.34</b>	<b>\$140,391,844.61</b>