

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2010, Fiscal Period 04**

Exhibit F-I-A

**058 - St Clair County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$10,232,785.45	\$3,136,864.09	\$459,890.54	\$9,417,510.74	\$0.00	\$306,503.94	\$0.00
Investments							
Receivables	\$0.00	\$189,065.62	\$0.00	(\$22,406.18)	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$24,023.40	\$124,681.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$117,897.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$32,651.89	\$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	\$123,334,580.78
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,069,200.83
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,774,045.61
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$10,289,460.74</b>	<b>\$3,568,508.41</b>	<b>\$459,890.54</b>	<b>\$9,395,104.56</b>	<b>\$0.00</b>	<b>\$306,503.94</b>	<b>\$182,177,827.22</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$5,706.93	\$39,713.71	\$0.00	\$187,354.28	\$0.00	\$0.00	\$0.00
Interfund Payable	\$124,681.49	\$24,023.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,829.17	\$67,834.76	\$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	\$49,774,045.61
<b>Total Liabilities:</b>	<b>\$132,217.59</b>	<b>\$131,571.87</b>	<b>\$0.00</b>	<b>\$187,354.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49,774,045.61</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$132,403,781.61
Contributed Capital							
Reserved Fund Balance	\$479,550.51	\$2,207,936.60	\$0.00	\$10,201,316.95	\$0.00	\$38,690.41	\$0.00
Unreserved Fund balance	\$9,677,692.64	\$1,228,999.94	\$459,890.54	(\$993,566.67)	\$0.00	\$267,813.53	\$0.00
<b>Total Fund Equity:</b>	<b>\$10,157,243.15</b>	<b>\$3,436,936.54</b>	<b>\$459,890.54</b>	<b>\$9,207,750.28</b>	<b>\$0.00</b>	<b>\$306,503.94</b>	<b>\$132,403,781.61</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,289,460.74</b>	<b>\$3,568,508.41</b>	<b>\$459,890.54</b>	<b>\$9,395,104.56</b>	<b>\$0.00</b>	<b>\$306,503.94</b>	<b>\$182,177,827.22</b>