

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2010, Fiscal Period 01**

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	\$8,455,624.12	\$2,111,890.71	\$87,044.11	\$12,556,792.07	\$0.00	\$305,345.67	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$336,682.54	\$451,952.86	\$0.00	(\$56,735.27)	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$34,919.15	\$0.00	\$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	\$20,443.27	\$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	\$123,410,616.42
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,203,608.71
<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	\$49,774,045.61
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$8,847,669.08</b>	<b>\$2,681,740.78</b>	<b>\$87,044.11</b>	<b>\$12,500,056.80</b>	<b>\$0.00</b>	<b>\$305,345.67</b>	<b>\$182,388,270.74</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$9,070.93	\$14,646.75	\$0.00	\$55,585.79	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$34,919.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,533.85	\$67,615.48	\$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>\$10,604.78</b>	<b>\$117,181.38</b>	<b>\$0.00</b>	<b>\$55,585.79</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	\$132,614,225.13
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$619,479.75	\$2,652,208.66	\$0.00	\$10,298,084.67	\$0.00	\$40,852.83	\$0.00
Unreserved Fund balance	\$8,217,584.55	(\$87,649.26)	\$87,044.11	\$2,146,386.34	\$0.00	\$264,492.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,837,064.30</b>	<b>\$2,564,559.40</b>	<b>\$87,044.11</b>	<b>\$12,444,471.01</b>	<b>\$0.00</b>	<b>\$305,345.67</b>	<b>\$132,614,225.13</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,847,669.08</b>	<b>\$2,681,740.78</b>	<b>\$87,044.11</b>	<b>\$12,500,056.80</b>	<b>\$0.00</b>	<b>\$305,345.67</b>	<b>\$182,388,270.74</b>