

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2010, Fiscal Period 11**

Exhibit F-I-A

125 - Cullman City 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	\$2,709,146.94	\$920,784.33	\$50,003.34	\$393,913.07	\$0.00	\$403,787.20	\$0.00
Investments	\$2,935,470.43	\$179,434.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$186,000.06	\$2,673.20	\$90,510.38	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$169,249.24	\$11,576.91	\$0.00	\$0.00	\$0.00	\$102.26	\$0.00
Inventories	\$0.00	\$47,235.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$4,511.90	\$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	\$17,751,856.64
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$416,701.06
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,291,666.86
Other Debits							
Total Assets and Other Debits:	\$6,004,378.57	\$1,161,705.26	\$140,513.72	\$393,913.07	\$0.00	\$403,889.46	\$26,460,224.56
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$36.01)	\$161.01	\$0.00	\$32,758.14	\$0.00	\$0.00	\$0.00
Interfund Payable	(\$5,415.14)	\$28,576.40	\$0.00	\$0.00	\$0.00	\$158,803.94	\$0.00
Other Liabilities	\$0.00	\$37,449.09	\$0.00	\$0.00	\$0.00	\$47,448.39	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,291,666.86
Total Liabilities:	(\$5,451.15)	\$66,186.50	\$0.00	\$32,758.14	\$0.00	\$206,252.33	\$8,291,666.86
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,168,557.70
Contributed Capital							
Reserved Fund Balance	\$537,453.20	\$132,039.23	\$0.00	\$21,777.15	\$0.00	\$250.00	\$0.00
Unreserved Fund balance	\$5,472,376.52	\$963,479.53	\$140,513.72	\$339,377.78	\$0.00	\$197,387.13	\$0.00
Total Fund Equity:	\$6,009,829.72	\$1,095,518.76	\$140,513.72	\$361,154.93	\$0.00	\$197,637.13	\$18,168,557.70
Total Liabilities and Fund Equity:	\$6,004,378.57	\$1,161,705.26	\$140,513.72	\$393,913.07	\$0.00	\$403,889.46	\$26,460,224.56