

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 02**

Exhibit F-I-A

189 - Russellville City Schools

| Description | GOVERNMENTAL | | | Capital Projects | PROPRIETARY | FIDUCIARY | ACCOUNT GROUPS F/A L/T Dept |
|---|-----------------------|-----------------------|-----------------|-----------------------|---------------------|----------------------|-----------------------------------|
| | General | Special Revenue | Debt Service | | Enterp/ Internal | Trust Agency | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$4,410,555.07 | \$1,388,508.44 | \$0.00 | \$4,028,036.58 | \$0.00 | \$329,744.83 | \$0.00 |
| Investments | \$216,900.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$903,843.99 | \$4,252.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$71,014.34 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | | | | | | | |
| Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$38,918,909.42 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,144,114.14 |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,522,112.35 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$5,531,299.06 | \$1,463,774.78 | \$0.00 | \$4,028,036.58 | \$0.00 | \$329,744.83 | \$64,585,135.91 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$46,366.00 | \$0.00 | \$0.00 | \$1,246,394.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$6,800.70 | \$141,491.12 | \$0.00 | \$0.00 | \$0.00 | (\$28,687.35) | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,522,112.35 |
| Total Liabilities: | \$53,166.70 | \$141,491.12 | \$0.00 | \$1,246,394.00 | \$0.00 | (\$28,687.35) | \$17,522,112.35 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$47,063,023.56 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$1,242,512.85 | \$1,649,747.36 | \$0.00 | \$5,406,516.64 | \$0.00 | \$49,005.35 | \$0.00 |
| Unreserved Fund balance | \$4,235,619.51 | (\$327,463.70) | \$0.00 | (\$2,624,874.06) | \$0.00 | \$309,426.83 | \$0.00 |
| Total Fund Equity: | \$5,478,132.36 | \$1,322,283.66 | \$0.00 | \$2,781,642.58 | \$0.00 | \$358,432.18 | \$47,063,023.56 |
| Total Liabilities and Fund Equity: | \$5,531,299.06 | \$1,463,774.78 | \$0.00 | \$4,028,036.58 | \$0.00 | \$329,744.83 | \$64,585,135.91 |

Information in this report has been reconciled to the corresponding bank statements.