

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2010**

Exhibit F-I-A

*054 - Pickens 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	\$407,639.54	\$879,462.61	\$1,374,461.93	\$225,976.87	\$0.00	\$256,585.15	\$0.00
Investments	\$12,100.87	\$260,186.68	\$0.00	\$530,036.76	\$0.00	\$0.00	\$0.00
Receivables	\$4,872.19	\$498,237.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$286,872.98	\$1.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$76,386.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,074.80
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,654,685.54
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,353,080.19
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,046,752.76
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$711,485.58</b>	<b>\$1,714,274.98</b>	<b>\$1,374,461.93</b>	<b>\$756,013.63</b>	<b>\$0.00</b>	<b>\$256,585.15</b>	<b>\$24,173,593.29</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$1.68	\$286,872.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$111,083.21	\$97,792.42	\$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	\$2,046,752.76
<b>Total Liabilities:</b>	<b>\$111,084.89</b>	<b>\$384,665.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,046,752.76</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,126,840.53
Contributed Capital							
Reserved Fund Balance	\$0.00	\$118,649.80	\$358,307.28	\$0.00	\$0.00	\$15,442.01	\$0.00
Unreserved Fund balance	\$600,400.69	\$1,210,959.78	\$1,016,154.65	\$756,013.63	\$0.00	\$241,143.14	\$0.00
<b>Total Fund Equity:</b>	<b>\$600,400.69</b>	<b>\$1,329,609.58</b>	<b>\$1,374,461.93</b>	<b>\$756,013.63</b>	<b>\$0.00</b>	<b>\$256,585.15</b>	<b>\$22,126,840.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$711,485.58</b>	<b>\$1,714,274.98</b>	<b>\$1,374,461.93</b>	<b>\$756,013.63</b>	<b>\$0.00</b>	<b>\$256,585.15</b>	<b>\$24,173,593.29</b>