

**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

*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	\$508,318.54	\$626,475.52	\$1,132,044.33	\$124,368.80	\$0.00	\$195,860.33	\$0.00
Investments	\$391,836.73	\$181,347.86	\$0.00	\$814,839.23	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$282,693.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$256,427.23	(\$256,427.23)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$90,030.45	\$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	\$21,446,613.92
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,190.56
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,782,685.15
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,156,582.50</b>	<b>\$924,119.63</b>	<b>\$1,132,044.33</b>	<b>\$939,208.03</b>	<b>\$0.00</b>	<b>\$195,860.33</b>	<b>\$24,403,564.43</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$73.91)	\$6,507.72	\$0.00	\$0.00	\$0.00	\$3,975.30	\$0.00
Interfund Payable							
Other Liabilities	\$108,945.05	\$68,813.62	\$0.00	\$0.00	\$0.00	(\$806.67)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,782,685.15
<b>Total Liabilities:</b>	<b>\$108,871.14</b>	<b>\$75,321.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,168.63</b>	<b>\$2,782,685.15</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,620,879.28
Contributed Capital							
Reserved Fund Balance	\$3,595.81	\$389,936.70	\$358,307.28	\$0.00	\$0.00	\$3,479.45	\$0.00
Unreserved Fund balance	\$1,044,115.55	\$458,861.59	\$773,737.05	\$939,208.03	\$0.00	\$189,212.25	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,047,711.36</b>	<b>\$848,798.29</b>	<b>\$1,132,044.33</b>	<b>\$939,208.03</b>	<b>\$0.00</b>	<b>\$192,691.70</b>	<b>\$21,620,879.28</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,156,582.50</b>	<b>\$924,119.63</b>	<b>\$1,132,044.33</b>	<b>\$939,208.03</b>	<b>\$0.00</b>	<b>\$195,860.33</b>	<b>\$24,403,564.43</b>