

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2011, Fiscal Period 06**

Exhibit F-I-A

*054 - Pickens County Schools*

| Description                               | GOVERNMENTAL          |                       |                       | Capital<br>Projects | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|-----------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------------------|
|   | General               | Special<br>Revenue    | Debt<br>Service       |                     | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                       |                       |                       |                     |                     |                     |                                   |
| <b>Assets:</b>                            |                       |                       |                       |                     |                     |                     |                                   |
| Cash                                      | \$1,610,757.14        | \$1,204,911.97        | \$1,616,105.93        | \$470,933.40        | \$0.00              | \$335,295.70        | \$0.00                            |
| Investments                               | \$12,100.87           | \$86,705.57           | \$0.00                | \$337,179.05        | \$0.00              | \$0.00              | \$0.00                            |
| Receivables                               | \$20,911.00           | \$140,649.98          | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$0.00                            |
| Interfund Receivables                     | \$120,260.80          | \$0.00                | \$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              | \$20,643,173.54                   |
| 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>\$1,764,029.81</b> | <b>\$1,508,653.85</b> | <b>\$1,616,105.93</b> | <b>\$808,112.45</b> | <b>\$0.00</b>       | <b>\$335,295.70</b> | <b>\$24,162,081.29</b>            |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                       |                     |                     |                     |                                   |
| <b>Liabilities:</b>                       |                       |                       |                       |                     |                     |                     |                                   |
| Claims Payable                            | \$0.00                | \$581.90              | \$0.00                | \$0.00              | \$0.00              | \$19.40             | \$0.00                            |
| Interfund Payable                         | \$0.00                | \$120,260.80          | \$0.00                | \$0.00              | \$0.00              | \$0.00              | \$0.00                            |
| Other Liabilities                         | \$111,083.21          | \$242,641.74          | \$0.00                | \$0.00              | \$0.00              | (\$128.64)          | \$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>\$111,083.21</b>   | <b>\$363,484.44</b>   | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>(\$109.24)</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              | \$22,115,328.53                   |
| Contributed Capital                       |                       |                       |                       |                     |                     |                     |                                   |
| Reserved Fund Balance                     | \$83,267.16           | \$335,962.57          | \$358,307.28          | \$0.00              | \$0.00              | \$24,847.07         | \$0.00                            |
| Unreserved Fund balance                   | \$1,569,679.44        | \$809,206.84          | \$1,257,798.65        | \$808,112.45        | \$0.00              | \$310,557.87        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$1,652,946.60</b> | <b>\$1,145,169.41</b> | <b>\$1,616,105.93</b> | <b>\$808,112.45</b> | <b>\$0.00</b>       | <b>\$335,404.94</b> | <b>\$22,115,328.53</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$1,764,029.81</b> | <b>\$1,508,653.85</b> | <b>\$1,616,105.93</b> | <b>\$808,112.45</b> | <b>\$0.00</b>       | <b>\$335,295.70</b> | <b>\$24,162,081.29</b>            |