

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2011, Fiscal Period 07**

Exhibit F-I-A

*054 - Pickens County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,436,760.21	\$1,488,462.82	\$1,616,105.93	\$1,071,397.61	\$0.00	\$300,296.38	\$0.00
Investments	\$12,100.87	\$86,705.57	\$0.00	\$337,179.05	\$0.00	\$0.00	\$0.00
Receivables	\$20,911.00	\$143,192.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$266,459.11	\$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>\$1,736,231.19</b>	<b>\$1,794,747.20</b>	<b>\$1,616,105.93</b>	<b>\$1,408,576.66</b>	<b>\$0.00</b>	<b>\$300,296.38</b>	<b>\$24,162,081.29</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$1,715.43	\$0.00	\$0.00	\$0.00	\$19.40	\$0.00
Interfund Payable	\$0.00	\$266,459.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$111,083.21	\$240,722.42	\$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>\$508,896.96</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	\$126,788.68	\$240,986.07	\$358,307.28	\$0.00	\$0.00	\$21,404.42	\$0.00
Unreserved Fund balance	\$1,498,359.30	\$1,044,864.17	\$1,257,798.65	\$1,408,576.66	\$0.00	\$279,001.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,625,147.98</b>	<b>\$1,285,850.24</b>	<b>\$1,616,105.93</b>	<b>\$1,408,576.66</b>	<b>\$0.00</b>	<b>\$300,405.62</b>	<b>\$22,115,328.53</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,736,231.19</b>	<b>\$1,794,747.20</b>	<b>\$1,616,105.93</b>	<b>\$1,408,576.66</b>	<b>\$0.00</b>	<b>\$300,296.38</b>	<b>\$24,162,081.29</b>