

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2010, Fiscal Period 10**

Exhibit F-I-A

**003 - Barbour 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	\$364,884.49	\$364,230.38	\$0.00	\$403,441.57	\$0.00	\$22,823.83	\$0.00
Investments							
Receivables	\$20,000.00	\$0.00	\$0.00	\$33,278.51	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$114,949.00	\$921.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$29,576.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$7,290.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,395,697.70
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,788.35
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,809,208.68
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$507,123.87</b>	<b>\$394,727.85</b>	<b>\$0.00</b>	<b>\$436,720.08</b>	<b>\$0.00</b>	<b>\$22,823.83</b>	<b>\$14,210,694.73</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$1,200.00)	\$586.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$921.40	\$114,949.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,814,997.03
<b>Total Liabilities:</b>	<b>(\$278.60)</b>	<b>\$115,535.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,814,997.03</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,395,697.70
Contributed Capital							
Reserved Fund Balance	\$90,570.58	\$91,651.17	\$0.00	\$3,000.00	\$0.00	\$5,280.40	\$0.00
Unreserved Fund balance	\$416,831.89	\$187,540.94	\$0.00	\$433,720.08	\$0.00	\$17,543.43	\$0.00
<b>Total Fund Equity:</b>	<b>\$507,402.47</b>	<b>\$279,192.11</b>	<b>\$0.00</b>	<b>\$436,720.08</b>	<b>\$0.00</b>	<b>\$22,823.83</b>	<b>\$9,395,697.70</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$507,123.87</b>	<b>\$394,727.85</b>	<b>\$0.00</b>	<b>\$436,720.08</b>	<b>\$0.00</b>	<b>\$22,823.83</b>	<b>\$14,210,694.73</b>