

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2012, Fiscal Period 02**

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	\$120,576.41	\$642,191.64	\$0.00	\$44,751.07	\$0.00	\$24,189.93	\$0.00
Investments							
Receivables	\$0.00	\$62,627.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$25,961.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$4,878.55)	\$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	\$11,120,225.39
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.18
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,474,167.33
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$115,697.86</b>	<b>\$730,780.69</b>	<b>\$0.00</b>	<b>\$44,751.07</b>	<b>\$0.00</b>	<b>\$24,189.93</b>	<b>\$15,594,393.90</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	(\$23,119.05)	\$0.00	\$0.00	\$0.00	(\$2,961.82)	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,474,168.51
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>(\$23,119.05)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,961.82)</b>	<b>\$4,474,168.51</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,120,225.39
Contributed Capital							
Reserved Fund Balance	\$49,220.81	\$130,462.13	\$0.00	\$16,173.44	\$0.00	\$4,102.06	\$0.00
Unreserved Fund balance	\$66,477.05	\$623,437.61	\$0.00	\$28,577.63	\$0.00	\$23,049.69	\$0.00
<b>Total Fund Equity:</b>	<b>\$115,697.86</b>	<b>\$753,899.74</b>	<b>\$0.00</b>	<b>\$44,751.07</b>	<b>\$0.00</b>	<b>\$27,151.75</b>	<b>\$11,120,225.39</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$115,697.86</b>	<b>\$730,780.69</b>	<b>\$0.00</b>	<b>\$44,751.07</b>	<b>\$0.00</b>	<b>\$24,189.93</b>	<b>\$15,594,393.90</b>