

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2008, Fiscal Period 07**

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	\$1,733,832.16	\$864,018.06	\$1,107,894.37	\$1,004,943.04	\$0.00	\$219,473.69	\$0.00
Investments	\$366,993.07	\$230,708.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$40,802.28	\$138,094.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$74,949.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$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	\$18,750,466.59
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,353,768.09
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,565,729.67
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$2,141,627.51</b>	<b>\$1,307,771.09</b>	<b>\$1,107,894.37</b>	<b>\$1,004,943.04</b>	<b>\$0.00</b>	<b>\$219,473.69</b>	<b>\$24,669,964.35</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$319.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$111,083.21	\$54,535.13	\$0.00	\$0.00	\$0.00	(\$6,355.93)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,565,729.67
<b>Total Liabilities:</b>	<b>\$111,083.21</b>	<b>\$54,854.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6,355.93)</b>	<b>\$4,565,729.67</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,104,234.68
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$291,601.15	\$132,497.12	\$358,307.28	\$0.00	\$0.00	\$10,593.08	\$0.00
Unreserved Fund balance	\$1,738,943.15	\$1,120,419.84	\$749,587.09	\$1,004,943.04	\$0.00	\$215,236.54	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,030,544.30</b>	<b>\$1,252,916.96</b>	<b>\$1,107,894.37</b>	<b>\$1,004,943.04</b>	<b>\$0.00</b>	<b>\$225,829.62</b>	<b>\$20,104,234.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,141,627.51</b>	<b>\$1,307,771.09</b>	<b>\$1,107,894.37</b>	<b>\$1,004,943.04</b>	<b>\$0.00</b>	<b>\$219,473.69</b>	<b>\$24,669,964.35</b>