

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2007, 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	\$653,171.09	\$889,618.12	\$879,889.86	\$725,707.90	\$0.00	\$223,582.35	\$0.00
Investments	\$692,029.20	\$227,813.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$637.33	\$128,535.83	\$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	\$78,872.29	\$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
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,243,596.76
<b>Other Debits:</b>							
0191 - Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$1,345,837.62</b>	<b>\$1,324,839.86</b>	<b>\$879,889.86</b>	<b>\$725,707.90</b>	<b>\$0.00</b>	<b>\$223,582.35</b>	<b>\$22,347,831.44</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$94.00	\$0.00	\$0.00	\$0.00	\$4,700.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$27,904.65	\$0.00	\$0.00	\$0.00	(\$2,886.65)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,243,596.76
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$27,998.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,813.35</b>	<b>\$2,243,596.76</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	\$93,194.24	\$160,848.53	\$358,307.28	\$0.00	\$0.00	\$13,977.81	\$0.00
Unreserved Fund balance	\$1,252,643.38	\$1,135,992.68	\$521,582.58	\$725,707.90	\$0.00	\$207,791.19	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,345,837.62</b>	<b>\$1,296,841.21</b>	<b>\$879,889.86</b>	<b>\$725,707.90</b>	<b>\$0.00</b>	<b>\$221,769.00</b>	<b>\$20,104,234.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,345,837.62</b>	<b>\$1,324,839.86</b>	<b>\$879,889.86</b>	<b>\$725,707.90</b>	<b>\$0.00</b>	<b>\$223,582.35</b>	<b>\$22,347,831.44</b>