

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2007, Fiscal Period 11**

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	\$473,760.17	\$844,890.13	\$733,412.57	\$579,710.85	\$0.00	\$213,882.64	\$0.00
Investments	\$708,477.37	\$230,708.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$637.33	\$225,868.05	\$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	\$3,167,973.51
<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>\$1,182,874.87</b>	<b>\$1,380,339.15</b>	<b>\$733,412.57</b>	<b>\$579,710.85</b>	<b>\$0.00</b>	<b>\$213,882.64</b>	<b>\$23,272,208.19</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$94.00	\$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	\$0.00	\$35,213.20	\$0.00	\$0.00	\$0.00	(\$2,446.92)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,167,973.51
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$35,307.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,446.92)</b>	<b>\$3,167,973.51</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	\$305,661.14	\$384,266.86	\$358,307.28	\$0.00	\$0.00	\$21,459.07	\$0.00
Unreserved Fund balance	\$877,213.73	\$960,765.09	\$375,105.29	\$579,710.85	\$0.00	\$194,870.49	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,182,874.87</b>	<b>\$1,345,031.95</b>	<b>\$733,412.57</b>	<b>\$579,710.85</b>	<b>\$0.00</b>	<b>\$216,329.56</b>	<b>\$20,104,234.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,182,874.87</b>	<b>\$1,380,339.15</b>	<b>\$733,412.57</b>	<b>\$579,710.85</b>	<b>\$0.00</b>	<b>\$213,882.64</b>	<b>\$23,272,208.19</b>