

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2007, Fiscal Period 03**

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<br>F/A L/T Dept |
| <b>Assets and Other Debits:</b>           |                       |                       |                     |                     |                  |                     |                        |
| <b>Assets:</b>                            |                       |                       |                     |                     |                  |                     |                        |
| Cash                                      | \$468,349.13          | \$652,916.12          | \$776,293.86        | \$69,049.47         | \$0.00           | \$228,727.86        | \$0.00                 |
| Investments                               | \$675,702.89          | \$227,420.35          | \$0.00              | \$228,166.87        | \$0.00           | \$0.00              | \$0.00                 |
| Receivables                               | \$637.33              | \$201,239.85          | \$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              | \$18,715,677.59        |
| 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>\$1,144,689.35</b> | <b>\$1,160,448.61</b> | <b>\$776,293.86</b> | <b>\$297,216.34</b> | <b>\$0.00</b>    | <b>\$228,727.86</b> | <b>\$22,313,042.44</b> |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                     |                     |                  |                     |                        |
| <b>Liabilities:</b>                       |                       |                       |                     |                     |                  |                     |                        |
| Claims Payable                            | \$0.00                | \$0.00                | \$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                | \$28,743.87           | \$0.00              | \$0.00              | \$0.00           | (\$2,839.48)        | \$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>\$28,743.87</b>    | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>    | <b>(\$2,839.48)</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              | \$20,069,445.68        |
| Contributed Capital                       | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00           | \$0.00              | \$0.00                 |
| Reserved Fund Balance                     | \$114,926.39          | \$151,449.83          | \$358,307.28        | \$0.00              | \$0.00           | \$14,534.40         | \$0.00                 |
| Unreserved Fund balance                   | \$1,029,762.96        | \$980,254.91          | \$417,986.58        | \$297,216.34        | \$0.00           | \$217,032.94        | \$0.00                 |
| <b>Total Fund Equity:</b>                 | <b>\$1,144,689.35</b> | <b>\$1,131,704.74</b> | <b>\$776,293.86</b> | <b>\$297,216.34</b> | <b>\$0.00</b>    | <b>\$231,567.34</b> | <b>\$20,069,445.68</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$1,144,689.35</b> | <b>\$1,160,448.61</b> | <b>\$776,293.86</b> | <b>\$297,216.34</b> | <b>\$0.00</b>    | <b>\$228,727.86</b> | <b>\$22,313,042.44</b> |