

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2008, Fiscal Period 06**

**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	\$1,596,870.68	\$865,555.00	\$1,078,479.37	\$412,201.67	\$0.00	\$228,658.26	\$0.00
Investments	\$366,993.07	\$230,708.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$40,802.28	\$101,781.47	\$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>\$2,004,666.03</b>	<b>\$1,272,994.59</b>	<b>\$1,078,479.37</b>	<b>\$412,201.67</b>	<b>\$0.00</b>	<b>\$228,658.26</b>	<b>\$24,669,964.35</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$194.00	\$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	\$55,685.50	\$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>\$55,879.50</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	\$241,911.56	\$105,833.25	\$358,307.28	\$0.00	\$0.00	\$11,045.80	\$0.00
Unreserved Fund balance	\$1,651,671.26	\$1,111,281.84	\$720,172.09	\$412,201.67	\$0.00	\$223,968.39	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,893,582.82</b>	<b>\$1,217,115.09</b>	<b>\$1,078,479.37</b>	<b>\$412,201.67</b>	<b>\$0.00</b>	<b>\$235,014.19</b>	<b>\$20,104,234.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,004,666.03</b>	<b>\$1,272,994.59</b>	<b>\$1,078,479.37</b>	<b>\$412,201.67</b>	<b>\$0.00</b>	<b>\$228,658.26</b>	<b>\$24,669,964.35</b>