

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2007, Fiscal Period 08**

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	\$494,258.18	\$970,530.69	\$905,788.86	\$707,401.61	\$0.00	\$216,215.73	\$0.00
Investments	\$692,029.20	\$228,007.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$637.33	\$103,977.97	\$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>\$1,186,924.71</b>	<b>\$1,381,388.47</b>	<b>\$905,788.86</b>	<b>\$707,401.61</b>	<b>\$0.00</b>	<b>\$216,215.73</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	\$24,573.20	\$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>\$24,667.20</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	\$65,831.41	\$201,163.76	\$358,307.28	\$0.00	\$0.00	\$12,319.75	\$0.00
Unreserved Fund balance	\$1,121,093.30	\$1,155,557.51	\$547,481.58	\$707,401.61	\$0.00	\$202,082.63	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,186,924.71</b>	<b>\$1,356,721.27</b>	<b>\$905,788.86</b>	<b>\$707,401.61</b>	<b>\$0.00</b>	<b>\$214,402.38</b>	<b>\$20,104,234.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,186,924.71</b>	<b>\$1,381,388.47</b>	<b>\$905,788.86</b>	<b>\$707,401.61</b>	<b>\$0.00</b>	<b>\$216,215.73</b>	<b>\$22,347,831.44</b>