

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2007, Fiscal Period 02**

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	\$231,775.33	\$423,326.92	\$750,394.86	\$160,014.37	\$0.00	\$202,223.31	\$0.00
Investments	\$675,702.89	\$227,420.35	\$0.00	\$225,221.19	\$0.00	\$0.00	\$0.00
Receivables	\$637.33	\$240,243.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$107,457.75	\$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>\$1,015,573.30</b>	<b>\$969,863.01</b>	<b>\$750,394.86</b>	<b>\$385,235.56</b>	<b>\$0.00</b>	<b>\$202,223.31</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	\$28,865.61	\$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>\$28,865.61</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	\$109,523.79	\$106,865.33	\$358,307.28	\$0.00	\$0.00	\$3,588.07	\$0.00
Unreserved Fund balance	\$906,049.51	\$834,132.07	\$392,087.58	\$385,235.56	\$0.00	\$201,474.72	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,015,573.30</b>	<b>\$940,997.40</b>	<b>\$750,394.86</b>	<b>\$385,235.56</b>	<b>\$0.00</b>	<b>\$205,062.79</b>	<b>\$20,069,445.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,015,573.30</b>	<b>\$969,863.01</b>	<b>\$750,394.86</b>	<b>\$385,235.56</b>	<b>\$0.00</b>	<b>\$202,223.31</b>	<b>\$22,313,042.44</b>