

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2008, Fiscal Period 01**

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	\$106,002.33	\$765,142.74	\$931,404.37	\$518,908.42	\$0.00	\$312,007.08	\$0.00
Investments	\$366,993.07	\$230,708.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$130,590.55	\$431,512.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$355,438.02	(\$107,214.15)	\$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	\$2,940,729.67
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$959,023.97</b>	<b>\$1,395,099.18</b>	<b>\$931,404.37</b>	<b>\$518,908.42</b>	<b>\$0.00</b>	<b>\$312,007.08</b>	<b>\$23,044,964.35</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$532.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$248,223.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$111,083.21	\$55,028.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,940,729.67
<b>Total Liabilities:</b>	<b>\$111,083.21</b>	<b>\$303,784.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,940,729.67</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	\$7,985.27	\$105,183.87	\$358,307.28	\$0.00	\$0.00	\$11,977.67	\$0.00
Unreserved Fund balance	\$839,955.49	\$986,131.09	\$573,097.09	\$518,908.42	\$0.00	\$300,029.41	\$0.00
<b>Total Fund Equity:</b>	<b>\$847,940.76</b>	<b>\$1,091,314.96</b>	<b>\$931,404.37</b>	<b>\$518,908.42</b>	<b>\$0.00</b>	<b>\$312,007.08</b>	<b>\$20,104,234.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$959,023.97</b>	<b>\$1,395,099.18</b>	<b>\$931,404.37</b>	<b>\$518,908.42</b>	<b>\$0.00</b>	<b>\$312,007.08</b>	<b>\$23,044,964.35</b>