

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2007

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
Assets and Other Debits:							
Assets:							
Cash	(\$353,666.64)	\$596,473.80	\$938,565.79	\$522,871.46	\$0.00	\$258,345.04	\$0.00
Investments	\$708,477.37	\$230,708.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$130,590.55	\$508,180.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$248,223.87	\$48.57	\$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	\$21,696,159.19
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Debits:							
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
Total Assets and Other Debits:	\$733,625.15	\$1,410,360.79	\$938,565.79	\$522,871.46	\$0.00	\$258,345.04	\$24,636,888.86
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$48.57	\$248,223.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$111,083.21	\$55,393.97	\$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
Total Liabilities:	\$111,131.78	\$303,617.84	\$0.00	\$0.00	\$0.00	\$0.00	\$2,940,729.67
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,696,159.19
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$0.00	\$80,686.48	\$358,307.28	\$0.00	\$0.00	\$3,483.59	\$0.00
Unreserved Fund balance	\$622,493.37	\$1,026,056.47	\$580,258.51	\$522,871.46	\$0.00	\$254,861.45	\$0.00
Total Fund Equity:	\$622,493.37	\$1,106,742.95	\$938,565.79	\$522,871.46	\$0.00	\$258,345.04	\$21,696,159.19
Total Liabilities and Fund Equity:	\$733,625.15	\$1,410,360.79	\$938,565.79	\$522,871.46	\$0.00	\$258,345.04	\$24,636,888.86