

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2018, Fiscal Period 11**

Exhibit F-I-A

**054 - Pickens County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,713,833.41	\$754,441.33	\$2,166,030.52	\$1,275,646.48	\$0.00	\$515,426.71	\$0.00
Investments	\$12,691.70	\$109,383.61	\$0.00	\$348,076.09	\$0.00	\$0.00	\$0.00
Receivables	\$44,368.63	\$138,842.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$97,040.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$51,056.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,084,925.53
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,733,052.44
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,974,182.57
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,867,934.37</b>	<b>\$1,053,723.92</b>	<b>\$2,166,030.52</b>	<b>\$1,623,722.57</b>	<b>\$0.00</b>	<b>\$515,426.71</b>	<b>\$43,792,160.54</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$97,040.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	(\$19,628.29)	\$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	\$10,974,182.57
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$77,412.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,974,182.57</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,817,977.97
Contributed Capital							
Reserved Fund Balance	\$406,317.33	\$314,337.33	\$358,307.28	\$522,417.45	\$0.00	\$27,328.16	\$0.00
Unreserved Fund balance	\$2,461,617.04	\$661,974.25	\$1,807,723.24	\$1,101,305.12	\$0.00	\$488,098.55	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,867,934.37</b>	<b>\$976,311.58</b>	<b>\$2,166,030.52</b>	<b>\$1,623,722.57</b>	<b>\$0.00</b>	<b>\$515,426.71</b>	<b>\$32,817,977.97</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,867,934.37</b>	<b>\$1,053,723.92</b>	<b>\$2,166,030.52</b>	<b>\$1,623,722.57</b>	<b>\$0.00</b>	<b>\$515,426.71</b>	<b>\$43,792,160.54</b>

Information in this report has been reconciled to the corresponding bank statements.