

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 05**

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	\$4,272,524.41	\$940,559.46	\$2,176,293.89	\$1,105,616.68	\$0.00	\$469,268.59	\$0.00
Investments	\$12,644.63	\$109,181.53	\$0.00	\$347,435.29	\$0.00	\$0.00	\$0.00
Receivables	\$44,368.63	\$166,487.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$106,070.43	\$23,474.99	\$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	\$27,176,140.37
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>\$4,435,608.10</b>	<b>\$1,290,760.19</b>	<b>\$2,176,293.89</b>	<b>\$1,453,051.97</b>	<b>\$0.00</b>	<b>\$469,268.59</b>	<b>\$43,883,375.38</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$129,545.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$33,180.56	\$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>\$162,725.98</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	\$32,909,192.81
Contributed Capital							
Reserved Fund Balance	\$371,167.19	\$391,222.18	\$358,307.28	\$440,775.39	\$0.00	\$3,562.69	\$0.00
Unreserved Fund balance	\$4,064,440.91	\$736,812.03	\$1,817,986.61	\$1,012,276.58	\$0.00	\$465,705.90	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,435,608.10</b>	<b>\$1,128,034.21</b>	<b>\$2,176,293.89</b>	<b>\$1,453,051.97</b>	<b>\$0.00</b>	<b>\$469,268.59</b>	<b>\$32,909,192.81</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,435,608.10</b>	<b>\$1,290,760.19</b>	<b>\$2,176,293.89</b>	<b>\$1,453,051.97</b>	<b>\$0.00</b>	<b>\$469,268.59</b>	<b>\$43,883,375.38</b>

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