

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2015, Fiscal Period 03**

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	\$2,480,576.06	\$829,048.37	\$1,811,772.52	\$1,253,958.76	\$0.00	\$345,307.69	\$0.00
Investments	\$12,443.90	\$107,800.05	\$0.00	\$343,299.58	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$194,761.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$189,194.47	(\$134,073.41)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$67,645.44	\$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	\$25,669,420.08
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,810.60
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$881,874.08
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,682,214.43</b>	<b>\$1,065,181.86</b>	<b>\$1,811,772.52</b>	<b>\$1,597,258.34</b>	<b>\$0.00</b>	<b>\$345,307.69</b>	<b>\$26,590,104.76</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$55,121.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,400,250.00	\$14,273.85	\$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	\$881,874.08
<b>Total Liabilities:</b>	<b>\$1,400,250.00</b>	<b>\$69,394.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$881,874.08</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,708,230.68
Contributed Capital							
Reserved Fund Balance	\$96,038.47	\$281,377.86	\$358,307.28	\$0.00	\$0.00	\$3,700.40	\$0.00
Unreserved Fund balance	\$1,185,925.96	\$714,409.09	\$1,453,465.24	\$1,597,258.34	\$0.00	\$341,607.29	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,281,964.43</b>	<b>\$995,786.95</b>	<b>\$1,811,772.52</b>	<b>\$1,597,258.34</b>	<b>\$0.00</b>	<b>\$345,307.69</b>	<b>\$25,708,230.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,682,214.43</b>	<b>\$1,065,181.86</b>	<b>\$1,811,772.52</b>	<b>\$1,597,258.34</b>	<b>\$0.00</b>	<b>\$345,307.69</b>	<b>\$26,590,104.76</b>

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