

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 08**

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	\$1,726,744.76	\$857,420.15	\$1,896,772.52	\$1,308,672.87	\$0.00	\$378,869.54	\$0.00
Investments	\$12,505.94	\$107,800.05	\$0.00	\$343,299.58	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$187,579.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$33,504.60	\$0.00	\$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>\$1,772,755.30</b>	<b>\$1,220,445.34</b>	<b>\$1,896,772.52</b>	<b>\$1,651,972.45</b>	<b>\$0.00</b>	<b>\$378,869.54</b>	<b>\$26,590,104.76</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$590.77	\$0.00	\$0.00	\$0.00	(\$286.66)	\$0.00
Interfund Payable	\$0.00	\$33,504.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$12,849.39	\$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>\$0.00</b>	<b>\$46,944.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$286.66)</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	\$77,766.45	\$272,455.86	\$358,307.28	\$24,570.28	\$0.00	\$17,065.85	\$0.00
Unreserved Fund balance	\$1,694,988.85	\$901,044.72	\$1,538,465.24	\$1,627,402.17	\$0.00	\$362,090.35	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,772,755.30</b>	<b>\$1,173,500.58</b>	<b>\$1,896,772.52</b>	<b>\$1,651,972.45</b>	<b>\$0.00</b>	<b>\$379,156.20</b>	<b>\$25,708,230.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,772,755.30</b>	<b>\$1,220,445.34</b>	<b>\$1,896,772.52</b>	<b>\$1,651,972.45</b>	<b>\$0.00</b>	<b>\$378,869.54</b>	<b>\$26,590,104.76</b>

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