

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 01**

Exhibit F-I-A

*054 - Pickens County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,084,454.53	\$778,080.75	\$2,193,019.52	\$908,049.00	\$0.00	\$447,122.91	\$0.00
Investments	\$12,691.70	\$109,565.46	\$0.00	\$348,725.21	\$0.00	\$0.00	\$0.00
Receivables	\$44,368.63	\$242,647.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$320,087.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,508.89	\$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	\$8,466,511.84
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,622,301.74
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,461,602.15</b>	<b>\$1,188,802.28</b>	<b>\$2,193,019.52</b>	<b>\$1,256,774.21</b>	<b>\$0.00</b>	<b>\$447,122.91</b>	<b>\$46,173,739.11</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,873.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$320,087.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$7,270.81	\$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	\$10,622,301.74
<b>Total Liabilities:</b>	<b>\$2,873.35</b>	<b>\$327,358.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,622,301.74</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,551,437.37
Contributed Capital							
Reserved Fund Balance	\$322,126.00	\$296,416.68	\$358,307.28	\$377,701.81	\$0.00	\$15,633.33	\$0.00
Unreserved Fund balance	\$2,136,602.80	\$565,027.50	\$1,834,712.24	\$879,072.40	\$0.00	\$431,489.58	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,458,728.80</b>	<b>\$861,444.18</b>	<b>\$2,193,019.52</b>	<b>\$1,256,774.21</b>	<b>\$0.00</b>	<b>\$447,122.91</b>	<b>\$35,551,437.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,461,602.15</b>	<b>\$1,188,802.28</b>	<b>\$2,193,019.52</b>	<b>\$1,256,774.21</b>	<b>\$0.00</b>	<b>\$447,122.91</b>	<b>\$46,173,739.11</b>

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