

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 04**

Exhibit F-I-A

*054 - Pickens County Schools*

| Description                               | GOVERNMENTAL          |                       |                       | Capital Projects      | PROPRIETARY         | FIDUCIARY           | ACCOUNT GROUPS<br>F/A L/T Dept |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|--------------------------------|
|   | General               | Special Revenue       | Debt Service          |                       | Enterp/<br>Internal | Trust Agency        |                                |
| <b>Assets and Other Debits:</b>           |                       |                       |                       |                       |                     |                     |                                |
| <b>Assets:</b>                            |                       |                       |                       |                       |                     |                     |                                |
| Cash                                      | \$1,808,618.73        | \$891,209.33          | \$1,828,772.52        | \$1,245,369.66        | \$0.00              | \$307,154.65        | \$0.00                         |
| Investments                               | \$12,443.90           | \$107,800.05          | \$0.00                | \$343,299.58          | \$0.00              | \$0.00              | \$0.00                         |
| Receivables                               | \$0.00                | \$217,654.58          | \$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>\$2,010,257.10</b> | <b>\$1,150,235.99</b> | <b>\$1,828,772.52</b> | <b>\$1,588,669.24</b> | <b>\$0.00</b>       | <b>\$307,154.65</b> | <b>\$26,590,104.76</b>         |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                       |                       |                     |                     |                                |
| <b>Liabilities:</b>                       |                       |                       |                       |                       |                     |                     |                                |
| Claims Payable                            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$1,218.00          | \$0.00                         |
| Interfund Payable                         | \$0.00                | \$55,121.06           | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                         |
| Other Liabilities                         | \$0.00                | \$14,341.60           | \$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>\$69,462.66</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$1,218.00</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                     | \$57,237.22           | \$319,174.47          | \$358,307.28          | \$62,555.10           | \$0.00              | \$7,224.74          | \$0.00                         |
| Unreserved Fund balance                   | \$1,953,019.88        | \$761,598.86          | \$1,470,465.24        | \$1,526,114.14        | \$0.00              | \$298,711.91        | \$0.00                         |
| <b>Total Fund Equity:</b>                 | <b>\$2,010,257.10</b> | <b>\$1,080,773.33</b> | <b>\$1,828,772.52</b> | <b>\$1,588,669.24</b> | <b>\$0.00</b>       | <b>\$305,936.65</b> | <b>\$25,708,230.68</b>         |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$2,010,257.10</b> | <b>\$1,150,235.99</b> | <b>\$1,828,772.52</b> | <b>\$1,588,669.24</b> | <b>\$0.00</b>       | <b>\$307,154.65</b> | <b>\$26,590,104.76</b>         |

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