

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2016, 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	\$2,645,497.87	\$834,326.26	\$1,934,637.26	\$940,256.95	\$0.00	\$328,864.17	\$0.00
Investments	\$12,531.17	\$108,139.96	\$0.00	\$344,325.11	\$0.00	\$0.00	\$0.00
Receivables	\$54,368.63	\$227,269.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$82,539.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$89,069.45	\$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	\$25,591,629.65
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134,085.07
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$570,226.31
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,794,937.53</b>	<b>\$1,258,805.47</b>	<b>\$1,934,637.26</b>	<b>\$1,284,582.06</b>	<b>\$0.00</b>	<b>\$328,864.17</b>	<b>\$26,295,941.03</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$92,539.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$24,581.27	\$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	\$570,226.31
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$117,221.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$570,226.31</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,725,714.72
Contributed Capital							
Reserved Fund Balance	\$213,917.22	\$332,063.60	\$1,345,192.28	\$765,162.32	\$0.00	\$5,002.91	\$0.00
Unreserved Fund balance	\$2,581,020.31	\$809,520.74	\$589,444.98	\$519,419.74	\$0.00	\$323,861.26	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,794,937.53</b>	<b>\$1,141,584.34</b>	<b>\$1,934,637.26</b>	<b>\$1,284,582.06</b>	<b>\$0.00</b>	<b>\$328,864.17</b>	<b>\$25,725,714.72</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,794,937.53</b>	<b>\$1,258,805.47</b>	<b>\$1,934,637.26</b>	<b>\$1,284,582.06</b>	<b>\$0.00</b>	<b>\$328,864.17</b>	<b>\$26,295,941.03</b>

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