

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2016**

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	\$9,583,931.59	\$554,134.33	\$2,050,305.26	\$1,196,921.86	\$0.00	\$329,612.39	\$0.00
Investments	\$12,543.80	\$108,482.15	\$0.00	\$345,357.48	\$0.00	\$0.00	\$0.00
Receivables	\$44,368.63	\$308,423.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$91,991.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$50,541.08	\$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	\$27,000,321.40
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750,615.55
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,315,300.87
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,732,835.78</b>	<b>\$1,021,581.17</b>	<b>\$2,050,305.26</b>	<b>\$1,542,279.34</b>	<b>\$0.00</b>	<b>\$329,612.39</b>	<b>\$39,066,237.82</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$91,991.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$8,532.01	\$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	\$11,315,300.87
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$100,523.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,315,300.87</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,750,936.95
Contributed Capital							
Reserved Fund Balance	\$6,065.58	\$58,973.22	\$358,307.28	\$499,064.08	\$0.00	\$5,091.03	\$0.00
Unreserved Fund balance	\$9,726,770.20	\$862,084.18	\$1,691,997.98	\$1,043,215.26	\$0.00	\$324,521.36	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,732,835.78</b>	<b>\$921,057.40</b>	<b>\$2,050,305.26</b>	<b>\$1,542,279.34</b>	<b>\$0.00</b>	<b>\$329,612.39</b>	<b>\$27,750,936.95</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,732,835.78</b>	<b>\$1,021,581.17</b>	<b>\$2,050,305.26</b>	<b>\$1,542,279.34</b>	<b>\$0.00</b>	<b>\$329,612.39</b>	<b>\$39,066,237.82</b>

Information in this report has NOT been reconciled to the corresponding bank statements.