

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, 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	\$1,780,172.17	\$954,495.87	\$1,845,772.52	\$1,244,112.58	\$0.00	\$377,704.06	\$0.00
Investments	\$12,443.90	\$107,800.05	\$0.00	\$343,299.58	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$202,423.20	\$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>\$1,981,810.54</b>	<b>\$1,198,291.15</b>	<b>\$1,845,772.52</b>	<b>\$1,587,412.16</b>	<b>\$0.00</b>	<b>\$377,704.06</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	\$1,037.18	\$0.00
Interfund Payable	\$0.00	\$55,121.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$14,141.01	\$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	\$881,874.08
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$69,262.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,037.18</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	\$79,301.84	\$317,835.05	\$358,307.28	\$62,555.10	\$0.00	\$9,599.01	\$0.00
Unreserved Fund balance	\$1,902,508.70	\$811,194.03	\$1,487,465.24	\$1,524,857.06	\$0.00	\$367,067.87	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,981,810.54</b>	<b>\$1,129,029.08</b>	<b>\$1,845,772.52</b>	<b>\$1,587,412.16</b>	<b>\$0.00</b>	<b>\$376,666.88</b>	<b>\$25,708,230.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,981,810.54</b>	<b>\$1,198,291.15</b>	<b>\$1,845,772.52</b>	<b>\$1,587,412.16</b>	<b>\$0.00</b>	<b>\$377,704.06</b>	<b>\$26,590,104.76</b>

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