

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2015, Fiscal Period 07**

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	\$1,791,976.22	\$851,734.12	\$1,879,772.52	\$1,334,120.34	\$0.00	\$340,641.79	\$0.00
Investments	\$12,443.90	\$107,800.05	\$0.00	\$343,299.58	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$237,770.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$23,504.60	\$0.00	\$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>\$1,827,924.72</b>	<b>\$1,264,950.23</b>	<b>\$1,879,772.52</b>	<b>\$1,677,419.92</b>	<b>\$0.00</b>	<b>\$340,641.79</b>	<b>\$26,590,104.76</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	(\$325.89)	\$0.00	\$0.00	\$0.00	\$1,259.18	\$0.00
Interfund Payable	\$0.00	\$23,504.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$13,797.97	\$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>\$36,976.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,259.18</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	\$97,438.18	\$270,080.31	\$358,307.28	\$5,075.00	\$0.00	\$21,781.83	\$0.00
Unreserved Fund balance	\$1,730,486.54	\$957,893.24	\$1,521,465.24	\$1,672,344.92	\$0.00	\$317,600.78	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,827,924.72</b>	<b>\$1,227,973.55</b>	<b>\$1,879,772.52</b>	<b>\$1,677,419.92</b>	<b>\$0.00</b>	<b>\$339,382.61</b>	<b>\$25,708,230.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,827,924.72</b>	<b>\$1,264,950.23</b>	<b>\$1,879,772.52</b>	<b>\$1,677,419.92</b>	<b>\$0.00</b>	<b>\$340,641.79</b>	<b>\$26,590,104.76</b>

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