

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2017, Fiscal Period 01**

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	\$9,423,343.54	\$664,051.41	\$2,063,069.26	\$1,196,026.85	\$0.00	\$390,495.12	\$0.00
Investments	\$12,543.80	\$108,482.15	\$0.00	\$345,357.48	\$0.00	\$0.00	\$0.00
Receivables	\$44,368.63	\$316,833.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$245,500.13	\$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>\$9,725,756.10</b>	<b>\$1,139,908.27</b>	<b>\$2,063,069.26</b>	<b>\$1,541,384.33</b>	<b>\$0.00</b>	<b>\$390,495.12</b>	<b>\$39,066,237.82</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$245,500.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$7,730.31	\$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>\$253,230.44</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	\$111,484.14	\$251,614.71	\$358,307.28	\$248,884.28	\$0.00	\$9,351.62	\$0.00
Unreserved Fund balance	\$9,614,271.96	\$635,063.12	\$1,704,761.98	\$1,292,500.05	\$0.00	\$381,143.50	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,725,756.10</b>	<b>\$886,677.83</b>	<b>\$2,063,069.26</b>	<b>\$1,541,384.33</b>	<b>\$0.00</b>	<b>\$390,495.12</b>	<b>\$27,750,936.95</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,725,756.10</b>	<b>\$1,139,908.27</b>	<b>\$2,063,069.26</b>	<b>\$1,541,384.33</b>	<b>\$0.00</b>	<b>\$390,495.12</b>	<b>\$39,066,237.82</b>

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