

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2016, Fiscal Period 06**

Exhibit F-I-A

*054 - Pickens County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,545,392.95	\$1,000,070.06	\$1,951,124.26	\$834,625.22	\$0.00	\$346,106.84	\$0.00
Investments	\$12,531.17	\$108,139.96	\$0.00	\$344,325.11	\$0.00	\$0.00	\$0.00
Receivables	\$54,368.63	\$210,063.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$13,504.60	\$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>\$2,625,797.35</b>	<b>\$1,407,343.42</b>	<b>\$1,951,124.26</b>	<b>\$1,178,950.33</b>	<b>\$0.00</b>	<b>\$346,106.84</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	\$23,504.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$24,952.57	\$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>\$48,557.17</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	\$197,827.50	\$376,233.79	\$1,345,192.28	\$168,647.38	\$0.00	\$5,369.34	\$0.00
Unreserved Fund balance	\$2,427,969.85	\$982,552.46	\$605,931.98	\$1,010,302.95	\$0.00	\$340,737.50	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,625,797.35</b>	<b>\$1,358,786.25</b>	<b>\$1,951,124.26</b>	<b>\$1,178,950.33</b>	<b>\$0.00</b>	<b>\$346,106.84</b>	<b>\$25,725,714.72</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,625,797.35</b>	<b>\$1,407,343.42</b>	<b>\$1,951,124.26</b>	<b>\$1,178,950.33</b>	<b>\$0.00</b>	<b>\$346,106.84</b>	<b>\$26,295,941.03</b>

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