

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, 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	\$1,835,941.74	\$960,714.14	\$1,778,115.82	\$1,080,365.38	\$0.00	\$314,226.66	\$0.00
Investments	\$12,418.85	\$107,146.08	\$0.00	\$341,074.70	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$116,233.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$56,025.78	\$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	\$25,464,948.77
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	\$1,161,184.50
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,848,360.59</b>	<b>\$1,240,119.55</b>	<b>\$1,778,115.82</b>	<b>\$1,421,440.08</b>	<b>\$0.00</b>	<b>\$314,226.66</b>	<b>\$26,664,943.87</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$16,020.36	\$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	\$1,161,184.50
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$16,020.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,161,184.50</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,503,759.37
Contributed Capital							
Reserved Fund Balance	\$84,860.08	\$315,643.17	\$358,307.28	\$0.00	\$0.00	\$2,595.37	\$0.00
Unreserved Fund balance	\$1,763,500.51	\$908,456.02	\$1,419,808.54	\$1,421,440.08	\$0.00	\$311,631.29	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,848,360.59</b>	<b>\$1,224,099.19</b>	<b>\$1,778,115.82</b>	<b>\$1,421,440.08</b>	<b>\$0.00</b>	<b>\$314,226.66</b>	<b>\$25,503,759.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,848,360.59</b>	<b>\$1,240,119.55</b>	<b>\$1,778,115.82</b>	<b>\$1,421,440.08</b>	<b>\$0.00</b>	<b>\$314,226.66</b>	<b>\$26,664,943.87</b>

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