

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 10**

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	\$1,210,442.69	\$1,016,586.12	\$1,642,152.07	\$1,443,162.64	\$0.00	\$265,251.46	\$0.00
Investments	\$12,443.90	\$107,459.27	\$0.00	\$342,269.63	\$0.00	\$0.00	\$0.00
Receivables							
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>\$1,222,886.59</b>	<b>\$1,180,071.17</b>	<b>\$1,642,152.07</b>	<b>\$1,785,432.27</b>	<b>\$0.00</b>	<b>\$265,251.46</b>	<b>\$26,664,943.87</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$14,459.65	\$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>\$14,459.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</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	\$77,889.14	\$754,866.46	\$358,307.28	\$114,811.93	\$0.00	\$10,848.29	\$0.00
Unreserved Fund balance	\$1,144,997.45	\$410,745.06	\$1,283,844.79	\$1,670,620.34	\$0.00	\$254,303.17	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,222,886.59</b>	<b>\$1,165,611.52</b>	<b>\$1,642,152.07</b>	<b>\$1,785,432.27</b>	<b>\$0.00</b>	<b>\$265,151.46</b>	<b>\$25,503,759.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,222,886.59</b>	<b>\$1,180,071.17</b>	<b>\$1,642,152.07</b>	<b>\$1,785,432.27</b>	<b>\$0.00</b>	<b>\$265,251.46</b>	<b>\$26,664,943.87</b>

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