

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2014, 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	
Assets and Other Debits:							
Assets:							
Cash	\$851,330.40	\$910,308.85	\$1,700,115.82	\$1,128,619.52	\$0.00	\$309,089.84	\$0.00
Investments	\$12,418.85	\$107,146.08	\$0.00	\$341,074.70	\$0.00	\$0.00	\$0.00
Receivables	\$288.00	\$214,946.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$211,621.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,161,184.50
Other Debits							
Total Assets and Other Debits:	\$1,075,659.03	\$1,288,426.89	\$1,700,115.82	\$1,469,694.22	\$0.00	\$309,089.84	\$26,664,943.87
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$211,621.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$13,063.43	\$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
Total Liabilities:	\$0.00	\$224,685.21	\$0.00	\$0.00	\$0.00	\$0.00	\$1,161,184.50
Fund Equity:							
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	\$81,411.32	\$275,959.19	\$358,307.28	\$11,183.51	\$0.00	\$12,433.60	\$0.00
Unreserved Fund balance	\$994,247.71	\$787,782.49	\$1,341,808.54	\$1,458,510.71	\$0.00	\$296,656.24	\$0.00
Total Fund Equity:	\$1,075,659.03	\$1,063,741.68	\$1,700,115.82	\$1,469,694.22	\$0.00	\$309,089.84	\$25,503,759.37
Total Liabilities and Fund Equity:	\$1,075,659.03	\$1,288,426.89	\$1,700,115.82	\$1,469,694.22	\$0.00	\$309,089.84	\$26,664,943.87

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