

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 02**

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	\$643,990.52	\$955,009.47	\$1,719,615.82	\$1,116,646.93	\$0.00	\$364,278.91	\$0.00
Investments	\$12,418.85	\$107,146.08	\$0.00	\$341,074.70	\$0.00	\$0.00	\$0.00
Receivables	\$288.00	\$126,389.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$330,062.28	\$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
<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>\$986,759.65</b>	<b>\$1,244,570.99</b>	<b>\$1,719,615.82</b>	<b>\$1,457,721.63</b>	<b>\$0.00</b>	<b>\$364,278.91</b>	<b>\$26,664,943.87</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$330,062.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$13,016.20	\$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>\$343,078.48</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	\$48,061.12	\$282,953.94	\$358,307.28	\$11,102.66	\$0.00	\$38,305.04	\$0.00
Unreserved Fund balance	\$938,698.53	\$618,538.57	\$1,361,308.54	\$1,446,618.97	\$0.00	\$325,973.87	\$0.00
<b>Total Fund Equity:</b>	<b>\$986,759.65</b>	<b>\$901,492.51</b>	<b>\$1,719,615.82</b>	<b>\$1,457,721.63</b>	<b>\$0.00</b>	<b>\$364,278.91</b>	<b>\$25,503,759.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$986,759.65</b>	<b>\$1,244,570.99</b>	<b>\$1,719,615.82</b>	<b>\$1,457,721.63</b>	<b>\$0.00</b>	<b>\$364,278.91</b>	<b>\$26,664,943.87</b>

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