

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 04**

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	\$1,801,525.44	\$974,016.58	\$1,758,615.82	\$1,079,377.60	\$0.00	\$315,788.46	\$0.00
Investments	\$12,418.85	\$107,146.08	\$0.00	\$341,074.70	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$104,060.73	\$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>\$1,813,944.29</b>	<b>\$1,241,249.17</b>	<b>\$1,758,615.82</b>	<b>\$1,420,452.30</b>	<b>\$0.00</b>	<b>\$315,788.46</b>	<b>\$26,664,943.87</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$150.00	\$15,854.01	\$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>\$150.00</b>	<b>\$15,854.01</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	\$46,492.83	\$267,038.71	\$358,307.28	\$0.00	\$0.00	\$10,380.77	\$0.00
Unreserved Fund balance	\$1,767,301.46	\$958,356.45	\$1,400,308.54	\$1,420,452.30	\$0.00	\$305,407.69	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,813,794.29</b>	<b>\$1,225,395.16</b>	<b>\$1,758,615.82</b>	<b>\$1,420,452.30</b>	<b>\$0.00</b>	<b>\$315,788.46</b>	<b>\$25,503,759.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,813,944.29</b>	<b>\$1,241,249.17</b>	<b>\$1,758,615.82</b>	<b>\$1,420,452.30</b>	<b>\$0.00</b>	<b>\$315,788.46</b>	<b>\$26,664,943.87</b>

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