

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2014, Fiscal Period 08**

Exhibit F-I-A

*054 - Pickens County Schools*

| Description                               | GOVERNMENTAL          |                       |                       | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------------------|
|   | General               | Special<br>Revenue    | Debt<br>Service       |                       | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                       |                       |                       |                       |                     |                     |                                   |
| <b>Assets:</b>                            |                       |                       |                       |                       |                     |                     |                                   |
| Cash                                      | \$1,428,546.09        | \$1,025,890.79        | \$1,836,615.82        | \$1,607,214.65        | \$0.00              | \$338,598.10        | \$0.00                            |
| Investments                               | \$12,443.90           | \$107,459.27          | \$0.00                | \$342,269.63          | \$0.00              | \$0.00              | \$0.00                            |
| Receivables                               | \$0.00                | \$96,312.95           | \$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>\$1,440,989.99</b> | <b>\$1,285,688.79</b> | <b>\$1,836,615.82</b> | <b>\$1,949,484.28</b> | <b>\$0.00</b>       | <b>\$338,598.10</b> | <b>\$26,664,943.87</b>            |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                       |                       |                     |                     |                                   |
| <b>Liabilities:</b>                       |                       |                       |                       |                       |                     |                     |                                   |
| Claims Payable                            |                       |                       |                       |                       |                     |                     |                                   |
| 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>\$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                     | \$158,679.63          | \$327,820.08          | \$358,307.28          | \$240,656.25          | \$0.00              | \$6,994.77          | \$0.00                            |
| Unreserved Fund balance                   | \$1,282,310.36        | \$943,409.06          | \$1,478,308.54        | \$1,708,828.03        | \$0.00              | \$331,603.33        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$1,440,989.99</b> | <b>\$1,271,229.14</b> | <b>\$1,836,615.82</b> | <b>\$1,949,484.28</b> | <b>\$0.00</b>       | <b>\$338,598.10</b> | <b>\$25,503,759.37</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$1,440,989.99</b> | <b>\$1,285,688.79</b> | <b>\$1,836,615.82</b> | <b>\$1,949,484.28</b> | <b>\$0.00</b>       | <b>\$338,598.10</b> | <b>\$26,664,943.87</b>            |

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