

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2014, Fiscal Period 03**

Exhibit F-I-A

054 - Pickens County Schools

054 - Pickens County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$2,676,724.43	\$1,010,647.65	\$1,739,115.82	\$1,101,087.82	\$0.00	\$354,755.46	\$0.00
Investments	\$12,418.85	\$107,146.08	\$0.00	\$341,074.70	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$94,640.99	\$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
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:	\$2,689,143.28	\$1,268,460.50	\$1,739,115.82	\$1,442,162.52	\$0.00	\$354,755.46	\$26,664,943.87
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$1,400,150.00	\$15,323.66	\$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:	\$1,400,150.00	\$15,323.66	\$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	\$42,760.29	\$252,025.61	\$358,307.28	\$11,102.66	\$0.00	\$21,186.38	\$0.00
Unreserved Fund balance	\$1,246,232.99	\$1,001,111.23	\$1,380,808.54	\$1,431,059.86	\$0.00	\$333,569.08	\$0.00
Total Fund Equity:	\$1,288,993.28	\$1,253,136.84	\$1,739,115.82	\$1,442,162.52	\$0.00	\$354,755.46	\$25,503,759.37
Total Liabilities and Fund Equity:	\$2,689,143.28	\$1,268,460.50	\$1,739,115.82	\$1,442,162.52	\$0.00	\$354,755.46	\$26,664,943.87

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