

Pickens County Board of Education
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
FEBRUARY 28, 2025

FUND TYPES & ACCOUNT GROUPS		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A ACCT GROUPS
		SPECIAL	DEBT	CAPITAL	ENTERPRISE	TRUST &	F/A &
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	INTERNAL	AGENCY	L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	3,091,007.99	2,497,932.42	2,226,174.22	973,007.87	0.00	805,357.96	0.00
INVESTMENTS	13,312.15	94,698.27	0.00	361,300.91	0.00	0.00	0.00
RECEIVABLES							
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	1,659,868.22	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	69,089.18	158,475.76	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	169,728.59	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	40,999,037.01
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS							
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	9,389,658.57
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	4,833,277.54	2,920,835.04	2,226,174.22	1,334,308.78	0.00	805,357.96	50,388,695.58
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	3,545.22	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	697.21	0.00	0.00	0.00	0.00	(128.26)	0.00
CLAIMS PAYABLE	209.25	(11,870.69)	0.00	1,228.24	0.00	1,499.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	0.00	1,659,868.22	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	700.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	3,795.28	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	9,389,658.57
TOTAL LIABILITIES	5,151.68	1,651,792.81	0.00	1,228.24	0.00	1,370.74	9,389,658.57
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	40,999,037.01
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	2,397,638.95	(91,260.90)	358,307.28	38,766.61	0.00	24,251.12	0.00
UNRESERVED FUND BALANCE	2,430,486.91	1,360,303.13	1,867,866.94	1,294,313.93	0.00	779,736.10	0.00
TOTAL FUND EQUITY	4,828,125.86	1,269,042.23	2,226,174.22	1,333,080.54	0.00	803,987.22	40,999,037.01
TOTAL LIABILITIES & FUND EQUITY	4,833,277.54	2,920,835.04	2,226,174.22	1,334,308.78	0.00	805,357.96	50,388,695.58