

PICKENS CO BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JANUARY 31, 2026

FUND TYPES & ACCOUNT GROUPS		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A ACCT GROUPS
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	7,145,262.44	2,453,267.75	2,063,647.54	948,222.56	0.00	877,096.65	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	102,890.84	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	75,477.57	(10,000.00)	0.00	256,411.00	0.00	0.00	0.00
INVENTORIES	0.00	184,724.50	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	43,655,571.66
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	7,516,173.92
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	8,893,920.38	2,825,581.36	2,063,647.54	1,565,934.47	0.00	877,096.65	51,171,745.58
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	(13,290.19)	0.00	1,228.24	0.00	1,048.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	102,890.84	1,659,868.22	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	(1,479.47)	(2,598.72)	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	3,417.14	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	7,516,173.92
TOTAL LIABILITIES	105,863.05	1,647,396.45	0.00	1,228.24	0.00	919.74	7,516,173.92
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	43,655,571.66
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	2,572,758.21	460,109.86	358,307.28	67,112.37	0.00	37,257.33	0.00
UNRESERVED FUND BALANCE	6,215,299.12	718,075.05	1,705,340.26	1,497,593.86	0.00	838,919.58	0.00
TOTAL FUND EQUITY	8,788,057.33	1,178,184.91	2,063,647.54	1,564,706.23	0.00	876,176.91	43,655,571.66
TOTAL LIABILITIES & FUND EQUITY	8,893,920.38	2,825,581.36	2,063,647.54	1,565,934.47	0.00	877,096.65	51,171,745.58