

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 06

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	\$6,460,384.76	\$2,556,121.76	\$1,993,416.76	\$797,985.05	\$0.00	\$925,290.87	\$0.00
Investments	\$13,312.15	\$94,698.27	\$0.00	\$361,300.91	\$0.00	\$0.00	\$0.00
Receivables	\$75,477.57	(\$10,000.00)	\$0.00	\$256,411.00	\$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
Inventories	\$0.00	\$184,724.50	\$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	\$43,995,391.74
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,516,173.92
Other Debits							
Total Assets and Other Debits:	\$8,209,042.70	\$2,928,435.37	\$1,993,416.76	\$1,415,696.96	\$0.00	\$925,290.87	\$51,511,565.66
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$248,209.25	(\$13,193.40)	\$0.00	\$1,228.24	\$0.00	\$1,558.30	\$0.00
Interfund Payable	\$102,890.84	\$1,659,868.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$2,762.96	\$818.42	\$0.00	\$0.00	\$0.00	(\$128.26)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,516,173.92
Total Liabilities:	\$353,863.05	\$1,647,493.24	\$0.00	\$1,228.24	\$0.00	\$1,430.04	\$7,516,173.92
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,995,391.74
Contributed Capital							
Reserved Fund Balance	\$2,173,839.23	\$485,429.04	\$358,307.28	\$22,085.91	\$0.00	\$38,592.99	\$0.00
Unreserved Fund balance	\$5,681,340.42	\$795,513.09	\$1,635,109.48	\$1,392,382.81	\$0.00	\$885,267.84	\$0.00
Total Fund Equity:	\$7,855,179.65	\$1,280,942.13	\$1,993,416.76	\$1,414,468.72	\$0.00	\$923,860.83	\$43,995,391.74
Total Liabilities and Fund Equity:	\$8,209,042.70	\$2,928,435.37	\$1,993,416.76	\$1,415,696.96	\$0.00	\$925,290.87	\$51,511,565.66

Information in this report has NOT been reconciled to the corresponding bank statements.