

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 08

Exhibit F-I-A

054 - Pickens County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$5,735,828.38	\$2,599,153.57	\$2,042,692.76	\$1,066,970.87	\$0.00	\$883,160.45	\$0.00
Investments	\$13,312.15	\$94,698.27	\$0.00	\$361,300.91	\$0.00	\$0.00	\$0.00
Receivables	\$75,477.57	\$0.00	\$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	\$7,329,160.80
Other Debits							
Total Assets and Other Debits:	\$7,484,486.32	\$2,981,467.18	\$2,042,692.76	\$1,684,682.78	\$0.00	\$883,160.45	\$51,324,552.54
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,488.55	\$96.79	\$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	\$4,942.43	\$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	\$7,329,160.80
Total Liabilities:	\$110,321.82	\$1,663,382.15	\$0.00	\$1,228.24	\$0.00	\$1,558.30	\$7,329,160.80
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	\$1,642,345.67	\$520,529.61	\$358,307.28	\$69,809.67	\$0.00	\$94,413.37	\$0.00
Unreserved Fund balance	\$5,731,818.83	\$797,555.42	\$1,684,385.48	\$1,613,644.87	\$0.00	\$787,188.78	\$0.00
Total Fund Equity:	\$7,374,164.50	\$1,318,085.03	\$2,042,692.76	\$1,683,454.54	\$0.00	\$881,602.15	\$43,995,391.74
Total Liabilities and Fund Equity:	\$7,484,486.32	\$2,981,467.18	\$2,042,692.76	\$1,684,682.78	\$0.00	\$883,160.45	\$51,324,552.54

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