STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 11

Exhibit F-I-A

054 - Pickens County Schools

Description	GOVERNMENTAL General	Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$6,775,723.19	$2,230,526.38	$2,038,541.51	$1,449,709.30	$0.00	$904,169.81	$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:	**$8,524,381.13**	**$2,612,839.99**	**$2,038,541.51**	**$2,067,421.21**	**$0.00**	**$904,169.81**	**$51,324,552.54**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	($46,987.01)	$96.79	$0.00	$1,228.24	$0.00	$1,558.30	$0.00
Interfund Payable	$154,466.40	$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:	**$112,421.82**	**$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	$1,400,149.35	$746,516.90	$386,458.79	$79,255.35	$0.00	$91,488.83	$0.00
Unreserved Fund balance	$7,011,809.96	$202,940.94	$1,652,082.72	$1,986,937.62	$0.00	$811,122.68	$0.00
Total Fund Equity:	**$8,411,959.31**	**$949,457.84**	**$2,038,541.51**	**$2,066,192.97**	**$0.00**	**$902,611.51**	**$43,995,391.74**
Total Liabilities and Fund Equity:	**$8,524,381.13**	**$2,612,839.99**	**$2,038,541.51**	**$2,067,421.21**	**$0.00**	**$904,169.81**	**$51,324,552.54**

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