

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 07**

Exhibit F-I-A

055 - Pike County Schools

| Description | GOVERNMENTAL | | | Capital Projects | PROPRIETARY | FIDUCIARY | ACCOUNT |
|-------------------------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| | General | Special Revenue | Debt Service | | Enterp/ Internal | Trust Agency | GROUPS F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$5,854,130.77 | \$624,276.76 | \$128,860.12 | \$436,396.00 | \$0.00 | \$121,318.54 | \$0.00 |
| Investments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,030.91 | \$0.00 |
| Receivables | \$38,002.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$22,273.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$45,994.67 | \$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 | \$31,537,750.19 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,433,271.94 |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$387,331.15 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,317,428.54 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$5,914,406.68 | \$670,271.43 | \$128,860.12 | \$436,396.00 | \$0.00 | \$132,349.45 | \$52,675,781.82 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$59,767.95 | \$5,078.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$0.00 | \$22,273.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$419,953.68 | \$6,412.74 | \$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 | \$13,704,759.69 |
| Total Liabilities: | \$479,721.63 | \$33,764.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,704,759.69 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$38,971,022.13 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$210,344.43 | \$402,862.53 | \$0.00 | \$482,685.00 | \$0.00 | \$3,805.24 | \$0.00 |
| Unreserved Fund balance | \$5,224,340.62 | \$233,644.87 | \$128,860.12 | (\$46,289.00) | \$0.00 | \$128,544.21 | \$0.00 |
| Total Fund Equity: | \$5,434,685.05 | \$636,507.40 | \$128,860.12 | \$436,396.00 | \$0.00 | \$132,349.45 | \$38,971,022.13 |
| Total Liabilities and Fund Equity: | \$5,914,406.68 | \$670,271.43 | \$128,860.12 | \$436,396.00 | \$0.00 | \$132,349.45 | \$52,675,781.82 |

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