

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 03**

Exhibit F-I-A

*054 - Pickens County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,552,919.82	\$823,247.97	\$2,171,889.06	\$436,988.93	\$0.00	\$603,915.60	\$0.00
Investments	\$13,021.43	\$92,887.16	\$0.00	\$354,391.01	\$0.00	\$0.00	\$0.00
Receivables	\$59,945.25	\$267,761.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,181,078.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$67,282.40	\$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	\$36,816,283.52
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$726,683.52
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,381,325.47
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,806,965.06</b>	<b>\$1,251,178.82</b>	<b>\$2,171,889.06</b>	<b>\$791,379.94</b>	<b>\$0.00</b>	<b>\$603,915.60</b>	<b>\$47,924,292.51</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$3,603.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$1,181,078.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$1,400,200.00	\$61,908.89	\$0.00	\$0.00	\$0.00	(\$800.00)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,381,325.47
<b>Total Liabilities:</b>	<b>\$1,403,803.74</b>	<b>\$1,242,987.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$800.00)</b>	<b>\$10,381,325.47</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,542,967.04
Contributed Capital							
Reserved Fund Balance	\$214,371.28	\$503,048.88	\$358,307.28	\$239,506.87	\$0.00	\$4,572.63	\$0.00
Unreserved Fund balance	\$3,185,186.30	(\$494,758.91)	\$1,813,581.78	\$551,873.07	\$0.00	\$600,142.97	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,399,557.58</b>	<b>\$8,289.97</b>	<b>\$2,171,889.06</b>	<b>\$791,379.94</b>	<b>\$0.00</b>	<b>\$604,715.60</b>	<b>\$37,542,967.04</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,803,361.32</b>	<b>\$1,251,277.42</b>	<b>\$2,171,889.06</b>	<b>\$791,379.94</b>	<b>\$0.00</b>	<b>\$603,915.60</b>	<b>\$47,924,292.51</b>

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