

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 04**

Exhibit F-I-A

*055 - Pike County Schools*

| Description                               | GOVERNMENTAL          |                       |                     | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|-----------------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------------------|
|   | General               | Special<br>Revenue    | Debt<br>Service     |                       | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                       |                       |                     |                       |                     |                     |                                   |
| <b>Assets:</b>                            |                       |                       |                     |                       |                     |                     |                                   |
| Cash                                      | \$1,968,981.86        | \$1,148,759.21        | \$471,601.06        | (\$228,311.41)        | \$0.00              | \$136,666.18        | \$0.00                            |
| Investments                               | \$1,250,000.00        | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$10,726.52         | \$0.00                            |
| Receivables                               | \$5,706.50            | \$17,827.11           | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Interfund Receivables                     | \$45,223.28           | \$420.54              | \$0.00              | \$17,437.09           | \$0.00              | \$0.00              | \$0.00                            |
| Inventories                               | \$0.00                | \$44,282.99           | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Other Assets                              | \$112,024.00          | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Fixed Assets                              | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$30,400,357.53                   |
| Construction In Progress                  |                       |                       |                     |                       |                     |                     |                                   |
| <b>Other Debits:</b>                      |                       |                       |                     |                       |                     |                     |                                   |
| Amounts Available                         |                       |                       |                     |                       |                     |                     |                                   |
| Amounts to be Provided                    | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$10,778,960.55                   |
| Other Debits                              |                       |                       |                     |                       |                     |                     |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$3,381,935.64</b> | <b>\$1,211,289.85</b> | <b>\$471,601.06</b> | <b>(\$210,874.32)</b> | <b>\$0.00</b>       | <b>\$147,392.70</b> | <b>\$41,179,318.08</b>            |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                     |                       |                     |                     |                                   |
| <b>Liabilities:</b>                       |                       |                       |                     |                       |                     |                     |                                   |
| Claims Payable                            | \$8,083.22            | \$598.62              | \$0.00              | \$0.00                | \$0.00              | \$30.00             | \$0.00                            |
| Interfund Payable                         | \$17,857.63           | \$28,856.37           | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Other Liabilities                         | \$417,981.42          | \$24,569.90           | \$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              | \$10,778,960.55                   |
| <b>Total Liabilities:</b>                 | <b>\$443,922.27</b>   | <b>\$54,024.89</b>    | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$30.00</b>      | <b>\$10,778,960.55</b>            |
| <b>Fund Equity:</b>                       |                       |                       |                     |                       |                     |                     |                                   |
| Investments in General Fixed Assets       | \$0.00                | \$0.00                | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$30,400,357.53                   |
| Contributed Capital                       |                       |                       |                     |                       |                     |                     |                                   |
| Reserved Fund Balance                     | \$1,862,493.86        | \$189,084.01          | \$129,472.98        | \$475,854.48          | \$0.00              | \$1,213.00          | \$0.00                            |
| Unreserved Fund balance                   | \$1,075,519.51        | \$968,180.95          | \$342,128.08        | (\$686,728.80)        | \$0.00              | \$146,149.70        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$2,938,013.37</b> | <b>\$1,157,264.96</b> | <b>\$471,601.06</b> | <b>(\$210,874.32)</b> | <b>\$0.00</b>       | <b>\$147,362.70</b> | <b>\$30,400,357.53</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$3,381,935.64</b> | <b>\$1,211,289.85</b> | <b>\$471,601.06</b> | <b>(\$210,874.32)</b> | <b>\$0.00</b>       | <b>\$147,392.70</b> | <b>\$41,179,318.08</b>            |

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