

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 02**

Exhibit F-I-A

**185 - Piedmont City 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	\$2,339,861.19	\$24,272.54	\$2,096,993.19	\$3,829,446.35	\$0.00	\$90,636.71	\$0.00
Investments	\$10,000.00	\$0.00	\$1,059,937.58	\$4,240,318.73	\$0.00	\$50,000.00	\$0.00
Receivables	\$149,544.44	\$343,348.90	\$0.00	\$297,220.16	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$32,171.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$11,162.87)	\$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	\$23,950,568.24
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,364,492.33
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,507.67
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,488,242.76</b>	<b>\$399,792.56</b>	<b>\$3,156,930.77</b>	<b>\$8,366,985.24</b>	<b>\$0.00</b>	<b>\$140,636.71</b>	<b>\$25,451,568.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$61,568.52	\$2,662.46	\$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	\$1,501,000.00
<b>Total Liabilities:</b>	<b>\$61,568.52</b>	<b>\$2,662.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,501,000.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,950,568.24
Contributed Capital							
Reserved Fund Balance	\$921,282.65	\$370,114.65	\$0.00	\$0.00	\$0.00	\$9,176.49	\$0.00
Unreserved Fund balance	\$1,505,391.59	\$27,015.45	\$3,156,930.77	\$8,366,985.24	\$0.00	\$131,460.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,426,674.24</b>	<b>\$397,130.10</b>	<b>\$3,156,930.77</b>	<b>\$8,366,985.24</b>	<b>\$0.00</b>	<b>\$140,636.71</b>	<b>\$23,950,568.24</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,488,242.76</b>	<b>\$399,792.56</b>	<b>\$3,156,930.77</b>	<b>\$8,366,985.24</b>	<b>\$0.00</b>	<b>\$140,636.71</b>	<b>\$25,451,568.24</b>

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