STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 09

Exhibit F-I-A

185 - Piedmont City Schools

Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Assets and Other Debits:							
Assets:							
Cash	$2,463,452.36	$229,690.14	$2,725,934.44	$4,444,773.43	$0.00	$137,519.28	$0.00
Investments	$10,000.00	$0.00	$1,124,096.61	$4,514,074.12	$0.00	$53,411.43	$0.00
Receivables	$0.00	$63,517.26	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$18,961.34	$0.00	$0.00	$0.00	$0.00	$0.00
Other Assets	($11,167.20)	$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	$25,259,732.48
Construction In Progress							
Other Debits:							
Amounts Available	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,410,785.95
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$179,100.40
Other Debits							
Total Assets and Other Debits:	**$2,462,285.16**	**$312,168.74**	**$3,850,031.05**	**$8,958,847.55**	**$0.00**	**$190,930.71**	**$26,849,618.83**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	$0.00	$2,462.22	$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	$1,589,886.35
Total Liabilities:	**$0.00**	**$2,462.22**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$1,589,886.35**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,259,732.48
Contributed Capital							
Reserved Fund Balance	$686,942.67	$104,985.24	$0.00	$4,442,755.76	$0.00	$26,094.17	$0.00
Unreserved Fund balance	$1,775,342.49	$204,721.28	$3,850,031.05	$4,516,091.79	$0.00	$164,836.54	$0.00
Total Fund Equity:	**$2,462,285.16**	**$309,706.52**	**$3,850,031.05**	**$8,958,847.55**	**$0.00**	**$190,930.71**	**$25,259,732.48**
Total Liabilities and Fund Equity:	**$2,462,285.16**	**$312,168.74**	**$3,850,031.05**	**$8,958,847.55**	**$0.00**	**$190,930.71**	**$26,849,618.83**

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