

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 02**

**Exhibit F-I-A**

**185 - Piedmont City Schools**

185 - Piedmont City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$1,469,664.70	\$290,791.47	\$2,395,842.16	\$6,048,129.54	\$0.00	\$133,710.12	\$0.00
Investments	\$10,000.00	\$0.00	\$1,104,737.67	\$4,422,710.40	\$0.00	\$53,357.33	\$0.00
Receivables	\$269,484.43	\$65,750.67	\$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:	\$1,737,981.93	\$375,503.48	\$3,500,579.83	\$10,470,839.94	\$0.00	\$187,067.45	\$26,849,618.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$2,858.16	\$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	\$2,858.16	\$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	\$846,383.63	\$261,071.42	\$0.00	\$214.75	\$0.00	\$2,597.98	\$0.00
Unreserved Fund balance	\$891,598.30	\$111,573.90	\$3,500,579.83	\$10,470,625.19	\$0.00	\$184,469.47	\$0.00
Total Fund Equity:	\$1,737,981.93	\$372,645.32	\$3,500,579.83	\$10,470,839.94	\$0.00	\$187,067.45	\$25,259,732.48
Total Liabilities and Fund Equity:	\$1,737,981.93	\$375,503.48	\$3,500,579.83	\$10,470,839.94	\$0.00	\$187,067.45	\$26,849,618.83

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