

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 10**

**Exhibit F-I-A**

**185 - Piedmont City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,456,231.25	(\$449,453.03)	\$2,484,451.30	\$1,500,265.20	\$0.00	\$76,267.89	\$0.00
Investments	\$10,000.00	\$0.00	\$95,905.39	\$4,000,000.00	\$0.00	\$50,000.00	\$0.00
Receivables	\$0.00	\$6,966.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$20,946.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$9,680.99)	\$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	\$20,886,381.11
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,127,962.35
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$373,037.65
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,456,550.26</b>	<b>(\$421,540.27)</b>	<b>\$2,580,356.69</b>	<b>\$5,500,265.20</b>	<b>\$0.00</b>	<b>\$126,267.89</b>	<b>\$22,387,381.11</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$240.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$61,568.52	\$4,389.64	\$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>\$4,629.64</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	\$20,886,381.11
Contributed Capital							
Reserved Fund Balance	\$730,663.93	\$207,003.72	\$0.00	\$307,012.75	\$0.00	\$13,197.40	\$0.00
Unreserved Fund balance	\$1,664,317.81	(\$633,173.63)	\$2,580,356.69	\$5,193,252.45	\$0.00	\$113,070.49	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,394,981.74</b>	<b>(\$426,169.91)</b>	<b>\$2,580,356.69</b>	<b>\$5,500,265.20</b>	<b>\$0.00</b>	<b>\$126,267.89</b>	<b>\$20,886,381.11</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,456,550.26</b>	<b>(\$421,540.27)</b>	<b>\$2,580,356.69</b>	<b>\$5,500,265.20</b>	<b>\$0.00</b>	<b>\$126,267.89</b>	<b>\$22,387,381.11</b>

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