STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 10

Exhibit F-I-A

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	$3,195,071.87	$555,161.11	$2,726,249.63	$4,487,948.69	$0.00	$124,335.40	$0.00
Investments	$10,000.00	$0.00	$1,126,863.44	$2,262,014.16	$0.00	$53,411.43	$0.00
Receivables	$0.00	$40,874.90	$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:	**$3,193,904.67**	**$614,997.35**	**$3,853,113.07**	**$6,749,962.85**	**$0.00**	**$177,746.83**	**$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	$560,083.10	$102,841.59	$0.00	$2,301,183.97	$0.00	$15,630.33	$0.00
Unreserved Fund balance	$2,633,821.57	$509,693.54	$3,853,113.07	$4,448,778.88	$0.00	$162,116.50	$0.00
Total Fund Equity:	**$3,193,904.67**	**$612,535.13**	**$3,853,113.07**	**$6,749,962.85**	**$0.00**	**$177,746.83**	**$25,259,732.48**
Total Liabilities and Fund Equity:	**$3,193,904.67**	**$614,997.35**	**$3,853,113.07**	**$6,749,962.85**	**$0.00**	**$177,746.83**	**$26,849,618.83**

Information in this report has NOT been reconciled to the corresponding bank statements.