

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 11**

**Exhibit F-I-A**

**185 - Piedmont City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
		<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>	<b>General</b>	<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,942,572.19	\$292,164.59	\$2,348,804.05	\$4,310,835.86	\$0.00	\$85,420.86	\$0.00
Investments	\$10,000.00	\$0.00	\$1,096,441.00	\$4,379,431.61	\$0.00	\$50,000.00	\$0.00
Receivables	\$0.00	\$74,148.94	\$0.00	\$0.00	\$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	(\$11,167.20)	\$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	\$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	\$226,966.09
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,941,404.99</b>	<b>\$398,484.65</b>	<b>\$3,445,245.05</b>	<b>\$8,690,267.47</b>	<b>\$0.00</b>	<b>\$135,420.86</b>	<b>\$25,542,026.66</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$2,360.09	\$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	\$1,591,458.42
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$2,360.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,591,458.42</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	\$323,222.13	\$191,427.25	\$0.00	\$2,246.12	\$0.00	\$482.50	\$0.00
Unreserved Fund balance	\$3,618,182.86	\$204,697.31	\$3,445,245.05	\$8,688,021.35	\$0.00	\$134,938.36	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,941,404.99</b>	<b>\$396,124.56</b>	<b>\$3,445,245.05</b>	<b>\$8,690,267.47</b>	<b>\$0.00</b>	<b>\$135,420.86</b>	<b>\$23,950,568.24</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,941,404.99</b>	<b>\$398,484.65</b>	<b>\$3,445,245.05</b>	<b>\$8,690,267.47</b>	<b>\$0.00</b>	<b>\$135,420.86</b>	<b>\$25,542,026.66</b>

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