

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 03**

Exhibit F-I-A

**185 - Piedmont City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,741,084.65	(\$229,046.84)	\$1,806,469.36	\$2,428,454.41	\$0.00	\$84,715.17	\$0.00
Investments	\$10,000.00	\$0.00	\$1,016,520.54	\$4,084,457.40	\$0.00	\$50,000.00	\$0.00
Receivables	\$122,266.39	\$445,476.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$27,310.98	\$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	\$22,117,254.99
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,244,237.60
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$256,762.40
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,863,670.05</b>	<b>\$243,741.00</b>	<b>\$2,822,989.90</b>	<b>\$6,512,911.81</b>	<b>\$0.00</b>	<b>\$134,715.17</b>	<b>\$23,618,254.99</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$1,662.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$61,568.52	\$3,783.18	\$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>\$5,445.18</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	\$22,117,254.99
Contributed Capital							
Reserved Fund Balance	\$679,572.96	\$171,965.46	\$0.00	\$93,925.06	\$0.00	\$4,418.60	\$0.00
Unreserved Fund balance	\$1,122,528.57	\$66,330.36	\$2,822,989.90	\$6,418,986.75	\$0.00	\$130,296.57	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,802,101.53</b>	<b>\$238,295.82</b>	<b>\$2,822,989.90</b>	<b>\$6,512,911.81</b>	<b>\$0.00</b>	<b>\$134,715.17</b>	<b>\$22,117,254.99</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,863,670.05</b>	<b>\$243,741.00</b>	<b>\$2,822,989.90</b>	<b>\$6,512,911.81</b>	<b>\$0.00</b>	<b>\$134,715.17</b>	<b>\$23,618,254.99</b>

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