

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 10**

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$1,430,139.66 | (\$204,744.85) | \$1,760,034.32 | \$3,117,246.95 | \$0.00 | \$86,265.17 | \$0.00 |
| Investments | \$10,000.00 | \$0.00 | \$95,284.56 | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 |
| Receivables | \$0.00 | \$9,944.43 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| Inventories | \$0.00 | \$20,849.37 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$9,550.03) | \$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 | \$18,046,120.68 |
| Construction In Progress | | | | | | | |
| Other Debits: | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$906,902.51 |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$778,911.48 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$1,430,589.63 | (\$173,951.05) | \$1,855,318.88 | \$3,117,246.95 | \$0.00 | \$136,265.17 | \$19,731,934.67 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | | | | | | | |
| Interfund Payable | | | | | | | |
| Other Liabilities | \$61,568.52 | \$6,862.84 | \$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 | \$1,685,813.99 |
| Total Liabilities: | \$61,568.52 | \$6,862.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,685,813.99 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$18,046,120.68 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$562,357.63 | \$300,378.65 | \$0.00 | \$1,986.01 | \$0.00 | \$120.00 | \$0.00 |
| Unreserved Fund balance | \$806,663.48 | (\$481,192.54) | \$1,855,318.88 | \$3,115,260.94 | \$0.00 | \$136,145.17 | \$0.00 |
| Total Fund Equity: | \$1,369,021.11 | (\$180,813.89) | \$1,855,318.88 | \$3,117,246.95 | \$0.00 | \$136,265.17 | \$18,046,120.68 |
| Total Liabilities and Fund Equity: | \$1,430,589.63 | (\$173,951.05) | \$1,855,318.88 | \$3,117,246.95 | \$0.00 | \$136,265.17 | \$19,731,934.67 |

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