

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 08**

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	\$1,927,948.96	(\$439,713.72)	\$2,094,107.69	\$4,087,753.95	\$0.00	\$128,040.90	\$0.00
Investments	\$10,000.00	\$0.00	\$95,666.08	\$0.00	\$0.00	\$50,000.00	\$0.00
Receivables	\$0.00	\$76,225.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$26,629.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$9,518.07)	\$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	\$19,405,955.76
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,015,557.85
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$485,442.15
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,928,430.89</b>	<b>(\$336,858.59)</b>	<b>\$2,189,773.77</b>	<b>\$4,087,753.95</b>	<b>\$0.00</b>	<b>\$178,040.90</b>	<b>\$20,906,955.76</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$775.00	\$0.00
Interfund Payable							
Other Liabilities	\$61,568.52	\$6,706.25	\$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>\$6,706.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$775.00</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	\$19,405,955.76
Contributed Capital							
Reserved Fund Balance	\$633,429.30	\$1,067,911.51	\$0.00	\$400.00	\$0.00	\$41,591.91	\$0.00
Unreserved Fund balance	\$1,233,433.07	(\$1,411,476.35)	\$2,189,773.77	\$4,087,353.95	\$0.00	\$135,673.99	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,866,862.37</b>	<b>(\$343,564.84)</b>	<b>\$2,189,773.77</b>	<b>\$4,087,753.95</b>	<b>\$0.00</b>	<b>\$177,265.90</b>	<b>\$19,405,955.76</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,928,430.89</b>	<b>(\$336,858.59)</b>	<b>\$2,189,773.77</b>	<b>\$4,087,753.95</b>	<b>\$0.00</b>	<b>\$178,040.90</b>	<b>\$20,906,955.76</b>

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