

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 02**

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	\$1,727,597.72	\$140,453.94	\$2,189,067.70	\$5,169,434.07	\$0.00	\$114,661.41	\$0.00
Investments	\$10,000.00	\$0.00	\$95,784.68	\$0.00	\$0.00	\$50,000.00	\$0.00
Receivables	\$36,450.28	\$63,178.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$20,946.22	\$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	\$20,886,381.11
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,049,848.52
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$451,151.48
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,764,367.01</b>	<b>\$224,578.69</b>	<b>\$2,284,852.38</b>	<b>\$5,169,434.07</b>	<b>\$0.00</b>	<b>\$164,661.41</b>	<b>\$22,387,381.11</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$61,568.52	\$6,327.92	\$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>\$6,327.92</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	\$20,886,381.11
Contributed Capital							
Reserved Fund Balance	\$764,024.07	\$195,533.76	\$0.00	\$655.45	\$0.00	\$10,268.13	\$0.00
Unreserved Fund balance	\$938,774.42	\$22,717.01	\$2,284,852.38	\$5,168,778.62	\$0.00	\$154,393.28	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,702,798.49</b>	<b>\$218,250.77</b>	<b>\$2,284,852.38</b>	<b>\$5,169,434.07</b>	<b>\$0.00</b>	<b>\$164,661.41</b>	<b>\$20,886,381.11</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,764,367.01</b>	<b>\$224,578.69</b>	<b>\$2,284,852.38</b>	<b>\$5,169,434.07</b>	<b>\$0.00</b>	<b>\$164,661.41</b>	<b>\$22,387,381.11</b>

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