

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01

Exhibit F-I-A

185 - Piedmont City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
		Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description	General	Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$2,127,923.72	\$231,783.41	\$2,395,591.24	\$6,054,022.60	\$0.00	\$128,892.12	\$0.00
Investments	\$10,000.00	\$0.00	\$1,101,935.09	\$4,408,079.87	\$0.00	\$53,295.04	\$0.00
Receivables	\$273,514.59	\$202,699.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$2,991.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$18,961.34	\$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	\$25,259,732.48
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,410,785.95
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$179,100.40
Other Debits							
Total Assets and Other Debits:	\$2,400,271.11	\$456,435.74	\$3,497,526.33	\$10,462,102.47	\$0.00	\$182,187.16	\$26,849,618.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$2,991.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$2,793.16	\$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	\$1,589,886.35
Total Liabilities:	\$2,991.42	\$2,793.16	\$0.00	\$0.00	\$0.00	\$0.00	\$1,589,886.35
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,259,732.48
Contributed Capital							
Reserved Fund Balance	\$974,221.00	\$261,512.90	\$0.00	\$0.00	\$0.00	\$392.27	\$0.00
Unreserved Fund balance	\$1,423,058.69	\$192,129.68	\$3,497,526.33	\$10,462,102.47	\$0.00	\$181,794.89	\$0.00
Total Fund Equity:	\$2,397,279.69	\$453,642.58	\$3,497,526.33	\$10,462,102.47	\$0.00	\$182,187.16	\$25,259,732.48
Total Liabilities and Fund Equity:	\$2,400,271.11	\$456,435.74	\$3,497,526.33	\$10,462,102.47	\$0.00	\$182,187.16	\$26,849,618.83

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