

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 07**

**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	\$3,563,210.76	\$271,291.25	\$2,475,349.38	\$5,974,003.43	\$0.00	\$130,567.43	\$0.00
Investments	\$10,000.00	\$0.00	\$1,118,491.83	\$4,488,748.24	\$0.00	\$53,357.33	\$0.00
Receivables	\$0.00	\$104,416.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
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							
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$3,562,043.56</b>	<b>\$394,669.34</b>	<b>\$3,593,841.21</b>	<b>\$10,462,751.67</b>	<b>\$0.00</b>	<b>\$183,924.76</b>	<b>\$26,849,618.83</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$135.00)	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$2,310.27	\$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
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$2,310.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$135.00)</b>	<b>\$1,589,886.35</b>
<b>Fund Equity:</b>							
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	\$473,055.35	\$168,769.56	\$0.00	\$0.00	\$0.00	\$6,968.37	\$0.00
Unreserved Fund balance	\$3,088,988.21	\$223,589.51	\$3,593,841.21	\$10,462,751.67	\$0.00	\$177,091.39	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,562,043.56</b>	<b>\$392,359.07</b>	<b>\$3,593,841.21</b>	<b>\$10,462,751.67</b>	<b>\$0.00</b>	<b>\$184,059.76</b>	<b>\$25,259,732.48</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,562,043.56</b>	<b>\$394,669.34</b>	<b>\$3,593,841.21</b>	<b>\$10,462,751.67</b>	<b>\$0.00</b>	<b>\$183,924.76</b>	<b>\$26,849,618.83</b>

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