

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 03**

Exhibit F-I-A

**185 - Piedmont City Schools**

| Description                               | GOVERNMENTAL          |                     |                       | Capital Projects      | PROPRIETARY         | FIDUCIARY           | ACCOUNT GROUPS<br>F/A L/T Dept |
|---|-----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|--------------------------------|
|   | General               | Special Revenue     | Debt Service          |                       | Enterp/<br>Internal | Trust Agency        |                                |
| <b>Assets and Other Debits:</b>           |                       |                     |                       |                       |                     |                     |                                |
| <b>Assets:</b>                            |                       |                     |                       |                       |                     |                     |                                |
| Cash                                      | \$2,759,465.51        | \$366,763.90        | \$2,097,173.31        | \$3,834,291.60        | \$0.00              | \$81,769.43         | \$0.00                         |
| Investments                               | \$10,000.00           | \$0.00              | \$1,063,883.07        | \$4,258,827.99        | \$0.00              | \$50,000.00         | \$0.00                         |
| Receivables                               | \$11,278.92           | (\$52,020.75)       | \$0.00                | \$297,220.16          | \$0.00              | \$0.00              | \$0.00                         |
| Interfund Receivables                     |                       |                     |                       |                       |                     |                     |                                |
| Inventories                               | \$0.00                | \$32,171.12         | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                         |
| Other Assets                              | (\$11,162.87)         | \$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              | \$23,950,568.24                |
| Construction In Progress                  |                       |                     |                       |                       |                     |                     |                                |
| <b>Other Debits:</b>                      |                       |                     |                       |                       |                     |                     |                                |
| Amounts Available                         | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$1,364,492.33                 |
| Amounts to be Provided                    | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$226,966.09                   |
| Other Debits                              |                       |                     |                       |                       |                     |                     |                                |
| <b>Total Assets and Other Debits:</b>     | <b>\$2,769,581.56</b> | <b>\$346,914.27</b> | <b>\$3,161,056.38</b> | <b>\$8,390,339.75</b> | <b>\$0.00</b>       | <b>\$131,769.43</b> | <b>\$25,542,026.66</b>         |
| <b>Liabilities and Fund Equity:</b>       |                       |                     |                       |                       |                     |                     |                                |
| <b>Liabilities:</b>                       |                       |                     |                       |                       |                     |                     |                                |
| Claims Payable                            |                       |                     |                       |                       |                     |                     |                                |
| Interfund Payable                         |                       |                     |                       |                       |                     |                     |                                |
| Other Liabilities                         | \$0.00                | \$2,435.19          | \$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              | \$1,591,458.42                 |
| <b>Total Liabilities:</b>                 | <b>\$0.00</b>         | <b>\$2,435.19</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$1,591,458.42</b>          |
| <b>Fund Equity:</b>                       |                       |                     |                       |                       |                     |                     |                                |
| Investments in General Fixed Assets       | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$23,950,568.24                |
| Contributed Capital                       |                       |                     |                       |                       |                     |                     |                                |
| Reserved Fund Balance                     | \$1,123,023.70        | \$317,401.80        | \$0.00                | \$0.00                | \$0.00              | \$2,160.65          | \$0.00                         |
| Unreserved Fund balance                   | \$1,646,557.86        | \$27,077.28         | \$3,161,056.38        | \$8,390,339.75        | \$0.00              | \$129,608.78        | \$0.00                         |
| <b>Total Fund Equity:</b>                 | <b>\$2,769,581.56</b> | <b>\$344,479.08</b> | <b>\$3,161,056.38</b> | <b>\$8,390,339.75</b> | <b>\$0.00</b>       | <b>\$131,769.43</b> | <b>\$23,950,568.24</b>         |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$2,769,581.56</b> | <b>\$346,914.27</b> | <b>\$3,161,056.38</b> | <b>\$8,390,339.75</b> | <b>\$0.00</b>       | <b>\$131,769.43</b> | <b>\$25,542,026.66</b>         |

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