Exhibit F-I-A

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 08

185 - Piedmont City Schools	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	**General**	**Special Revenue**	**Debt Service**	**Capital Projects**	**Enterp/ Internal**	**Trust Agency**	**F/A L/T Dept**
Assets and Other Debits:							
Assets:							
Cash	$3,606,458.72	$336,329.13	$2,725,629.49	$5,976,392.82	$0.00	$146,641.90	$0.00
Investments	$10,000.00	$0.00	$1,121,244.83	$4,501,186.33	$0.00	$53,411.43	$0.00
Receivables							
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							
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:	**$3,605,291.52**	**$355,290.47**	**$3,846,874.32**	**$10,477,579.15**	**$0.00**	**$200,053.33**	**$26,849,618.83**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	$0.00	$2,381.52	$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:	**$0.00**	**$2,381.52**	**$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	$7,278,435.86	$137,920.86	$0.00	$0.00	$0.00	$21,093.78	$0.00
Unreserved Fund balance	($3,673,144.34)	$214,988.09	$3,846,874.32	$10,477,579.15	$0.00	$178,959.55	$0.00
Total Fund Equity:	**$3,605,291.52**	**$352,908.95**	**$3,846,874.32**	**$10,477,579.15**	**$0.00**	**$200,053.33**	**$25,259,732.48**
Total Liabilities and Fund Equity:	**$3,605,291.52**	**$355,290.47**	**$3,846,874.32**	**$10,477,579.15**	**$0.00**	**$200,053.33**	**$26,849,618.83**

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