

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 09**

**Exhibit F-I-A**

**185 - Piedmont City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,664,934.92	\$345,433.93	\$2,348,310.73	\$4,318,157.17	\$0.00	\$84,373.02	\$0.00
Investments	\$10,000.00	\$0.00	\$1,088,165.95	\$4,350,056.90	\$0.00	\$50,000.00	\$0.00
Receivables	\$0.00	\$5,023.78	\$0.00	\$0.00	\$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	(\$11,167.20)	\$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	\$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>\$2,663,767.72</b>	<b>\$382,628.83</b>	<b>\$3,436,476.68</b>	<b>\$8,668,214.07</b>	<b>\$0.00</b>	<b>\$134,373.02</b>	<b>\$25,542,026.66</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$2,289.53	\$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>\$2,289.53</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	\$457,810.34	\$188,929.15	\$0.00	\$0.00	\$0.00	\$349.19	\$0.00
Unreserved Fund balance	\$2,205,957.38	\$191,410.15	\$3,436,476.68	\$8,668,214.07	\$0.00	\$134,023.83	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,663,767.72</b>	<b>\$380,339.30</b>	<b>\$3,436,476.68</b>	<b>\$8,668,214.07</b>	<b>\$0.00</b>	<b>\$134,373.02</b>	<b>\$23,950,568.24</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,663,767.72</b>	<b>\$382,628.83</b>	<b>\$3,436,476.68</b>	<b>\$8,668,214.07</b>	<b>\$0.00</b>	<b>\$134,373.02</b>	<b>\$25,542,026.66</b>

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