

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 11

Exhibit F-I-A

185 - Piedmont City Schools

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	\$3,132,209.89	\$446,576.52	\$2,726,564.90	\$3,868,013.57	\$0.00	\$123,470.85	\$0.00
Investments	\$10,000.00	\$0.00	\$1,129,729.53	\$2,264,887.56	\$0.00	\$53,439.37	\$0.00
Receivables	\$0.00	\$64,626.54	\$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							
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:	\$3,131,042.69	\$530,164.40	\$3,856,294.43	\$6,132,901.13	\$0.00	\$176,910.22	\$26,849,618.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$2,762.72	\$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	\$2,762.72	\$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	\$301,266.98	\$102,916.84	\$0.00	\$1,721,217.35	\$0.00	\$15,630.33	\$0.00
Unreserved Fund balance	\$2,829,775.71	\$424,484.84	\$3,856,294.43	\$4,411,683.78	\$0.00	\$161,279.89	\$0.00
Total Fund Equity:	\$3,131,042.69	\$527,401.68	\$3,856,294.43	\$6,132,901.13	\$0.00	\$176,910.22	\$25,259,732.48
Total Liabilities and Fund Equity:	\$3,131,042.69	\$530,164.40	\$3,856,294.43	\$6,132,901.13	\$0.00	\$176,910.22	\$26,849,618.83

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