

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04**

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	
Assets and Other Debits:							
Assets:							
Cash	\$3,328,974.96	\$363,536.63	\$2,474,449.93	\$5,966,894.71	\$0.00	\$113,970.70	\$0.00
Investments	\$10,000.00	\$0.00	\$1,110,273.41	\$4,451,642.65	\$0.00	\$53,357.33	\$0.00
Receivables	\$0.00	\$86,552.46	\$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:	\$3,327,807.76	\$469,050.43	\$3,584,723.34	\$10,418,537.36	\$0.00	\$167,328.03	\$26,849,618.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$2,653.74	\$0.00	\$0.00	\$0.00	(\$904.00)	\$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	\$2,653.74	\$0.00	\$0.00	\$0.00	(\$904.00)	\$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	\$705,061.19	\$220,050.93	\$0.00	\$0.00	\$0.00	\$4,652.14	\$0.00
Unreserved Fund balance	\$2,622,746.57	\$246,345.76	\$3,584,723.34	\$10,418,537.36	\$0.00	\$163,579.89	\$0.00
Total Fund Equity:	\$3,327,807.76	\$466,396.69	\$3,584,723.34	\$10,418,537.36	\$0.00	\$168,232.03	\$25,259,732.48
Total Liabilities and Fund Equity:	\$3,327,807.76	\$469,050.43	\$3,584,723.34	\$10,418,537.36	\$0.00	\$167,328.03	\$26,849,618.83

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