STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2026

Exhibit F-I-A

185 - Piedmont City Schools

Description	GOVERNMENTAL General	Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$2,351,430.62	$349,231.19	$1,237,970.27	$4,555,012.55	$0.00	$125,777.07	$0.00
Investments	$10,000.00	$0.00	$1,127,733.07	$2,265,280.14	$0.00	$53,439.37	$0.00
Receivables	$383,798.62	$136,301.31	$0.00	$967.06	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$20,967.21	$0.00	$0.00	$0.00	$0.00	$0.00
Other Assets							
Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$31,483,029.81
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$85,346.42
Other Debits							
Total Assets and Other Debits:	**$2,745,229.24**	**$506,499.71**	**$2,365,703.34**	**$6,821,259.75**	**$0.00**	**$179,216.44**	**$31,568,376.23**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	$12,921.13	$23,165.72	$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	$85,346.42
Total Liabilities:	**$12,921.13**	**$23,165.72**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$85,346.42**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$31,483,029.81
Contributed Capital							
Reserved Fund Balance	$0.00	$20,967.21	$0.00	$0.00	$0.00	$0.00	$0.00
Unreserved Fund balance	$2,732,308.11	$462,366.78	$2,365,703.34	$6,821,259.75	$0.00	$179,216.44	$0.00
Total Fund Equity:	**$2,732,308.11**	**$483,333.99**	**$2,365,703.34**	**$6,821,259.75**	**$0.00**	**$179,216.44**	**$31,483,029.81**
Total Liabilities and Fund Equity:	**$2,745,229.24**	**$506,499.71**	**$2,365,703.34**	**$6,821,259.75**	**$0.00**	**$179,216.44**	**$31,568,376.23**

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