

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 05

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	\$3,438,319.11	\$315,466.44	\$2,474,854.99	\$5,969,308.13	\$0.00	\$117,173.42	\$0.00
Investments	\$10,000.00	\$0.00	\$1,113,097.24	\$4,464,387.69	\$0.00	\$53,357.33	\$0.00
Receivables	\$0.00	\$90,783.64	\$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:	\$3,437,151.91	\$425,211.42	\$3,587,952.23	\$10,433,695.82	\$0.00	\$170,530.75	\$26,849,618.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$2,779.74	\$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	\$2,779.74	\$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	\$630,886.32	\$185,680.52	\$0.00	\$0.00	\$0.00	\$2,979.81	\$0.00
Unreserved Fund balance	\$2,806,265.59	\$236,751.16	\$3,587,952.23	\$10,433,695.82	\$0.00	\$168,454.94	\$0.00
Total Fund Equity:	\$3,437,151.91	\$422,431.68	\$3,587,952.23	\$10,433,695.82	\$0.00	\$171,434.75	\$25,259,732.48
Total Liabilities and Fund Equity:	\$3,437,151.91	\$425,211.42	\$3,587,952.23	\$10,433,695.82	\$0.00	\$170,530.75	\$26,849,618.83

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