

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 03**

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	\$2,361,956.07	\$225,064.24	\$2,474,198.88	\$5,971,353.14	\$0.00	\$121,270.82	\$0.00
Investments	\$10,000.00	\$0.00	\$1,107,456.76	\$4,436,916.11	\$0.00	\$53,357.33	\$0.00
Receivables	\$133,187.91	\$64,739.88	\$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:	\$2,493,976.78	\$308,765.46	\$3,581,655.64	\$10,408,269.25	\$0.00	\$174,628.15	\$26,849,618.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$2,807.31	\$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	\$2,807.31	\$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	\$783,670.97	\$238,898.76	\$0.00	\$3,290.00	\$0.00	\$4,515.64	\$0.00
Unreserved Fund balance	\$1,710,305.81	\$67,059.39	\$3,581,655.64	\$10,404,979.25	\$0.00	\$170,112.51	\$0.00
Total Fund Equity:	\$2,493,976.78	\$305,958.15	\$3,581,655.64	\$10,408,269.25	\$0.00	\$174,628.15	\$25,259,732.48
Total Liabilities and Fund Equity:	\$2,493,976.78	\$308,765.46	\$3,581,655.64	\$10,408,269.25	\$0.00	\$174,628.15	\$26,849,618.83

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