

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 06**

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	\$3,358,253.56	\$359,119.14	\$2,475,106.21	\$5,971,724.83	\$0.00	\$126,244.01	\$0.00
Investments	\$10,000.00	\$0.00	\$1,115,654.29	\$4,475,932.72	\$0.00	\$53,357.33	\$0.00
Receivables	\$0.00	\$79,307.74	\$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:	\$3,357,086.36	\$457,388.22	\$3,590,760.50	\$10,447,657.55	\$0.00	\$179,601.34	\$26,849,618.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$2,471.76	\$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	\$2,471.76	\$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	\$687,881.80	\$191,897.78	\$0.00	\$0.00	\$0.00	\$15,356.88	\$0.00
Unreserved Fund balance	\$2,669,204.56	\$263,018.68	\$3,590,760.50	\$10,447,657.55	\$0.00	\$164,244.46	\$0.00
Total Fund Equity:	\$3,357,086.36	\$454,916.46	\$3,590,760.50	\$10,447,657.55	\$0.00	\$179,601.34	\$25,259,732.48
Total Liabilities and Fund Equity:	\$3,357,086.36	\$457,388.22	\$3,590,760.50	\$10,447,657.55	\$0.00	\$179,601.34	\$26,849,618.83

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