

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 07**

Exhibit F-I-A

**185 - Piedmont City Schools**

| Description                               | GOVERNMENTAL          |                     |                       | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|-----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------------------|
|   | General               | Special<br>Revenue  | Debt<br>Service       |                       | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                       |                     |                       |                       |                     |                     |                                   |
| <b>Assets:</b>                            |                       |                     |                       |                       |                     |                     |                                   |
| Cash                                      | \$1,334,947.67        | \$172,895.22        | \$1,754,708.47        | \$2,919,094.17        | \$0.00              | \$117,297.57        | \$0.00                            |
| Investments                               | \$10,000.00           | \$0.00              | \$95,284.56           | \$0.00                | \$0.00              | \$50,000.00         | \$0.00                            |
| Receivables                               | \$0.00                | \$102,939.90        | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Interfund Receivables                     |                       |                     |                       |                       |                     |                     |                                   |
| Inventories                               | \$0.00                | \$20,849.37         | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$0.00                            |
| Other Assets                              | \$4.06                | \$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              | \$18,046,120.68                   |
| Construction In Progress                  |                       |                     |                       |                       |                     |                     |                                   |
| <b>Other Debits:</b>                      |                       |                     |                       |                       |                     |                     |                                   |
| Amounts Available                         | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$906,902.51                      |
| Amounts to be Provided                    | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$778,911.48                      |
| Other Debits                              |                       |                     |                       |                       |                     |                     |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$1,344,951.73</b> | <b>\$296,684.49</b> | <b>\$1,849,993.03</b> | <b>\$2,919,094.17</b> | <b>\$0.00</b>       | <b>\$167,297.57</b> | <b>\$19,731,934.67</b>            |
| <b>Liabilities and Fund Equity:</b>       |                       |                     |                       |                       |                     |                     |                                   |
| <b>Liabilities:</b>                       |                       |                     |                       |                       |                     |                     |                                   |
| Claims Payable                            |                       |                     |                       |                       |                     |                     |                                   |
| Interfund Payable                         |                       |                     |                       |                       |                     |                     |                                   |
| Other Liabilities                         | \$72,155.58           | \$6,997.56          | \$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              | \$1,685,813.99                    |
| <b>Total Liabilities:</b>                 | <b>\$72,155.58</b>    | <b>\$6,997.56</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$1,685,813.99</b>             |
| <b>Fund Equity:</b>                       |                       |                     |                       |                       |                     |                     |                                   |
| Investments in General Fixed Assets       | \$0.00                | \$0.00              | \$0.00                | \$0.00                | \$0.00              | \$0.00              | \$18,046,120.68                   |
| Contributed Capital                       |                       |                     |                       |                       |                     |                     |                                   |
| Reserved Fund Balance                     | \$567,532.29          | \$254,420.37        | \$0.00                | \$10,235.06           | \$0.00              | \$24,585.49         | \$0.00                            |
| Unreserved Fund balance                   | \$705,263.86          | \$35,266.56         | \$1,849,993.03        | \$2,908,859.11        | \$0.00              | \$142,712.08        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$1,272,796.15</b> | <b>\$289,686.93</b> | <b>\$1,849,993.03</b> | <b>\$2,919,094.17</b> | <b>\$0.00</b>       | <b>\$167,297.57</b> | <b>\$18,046,120.68</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$1,344,951.73</b> | <b>\$296,684.49</b> | <b>\$1,849,993.03</b> | <b>\$2,919,094.17</b> | <b>\$0.00</b>       | <b>\$167,297.57</b> | <b>\$19,731,934.67</b>            |

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