

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 02**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$919,656.19	\$87,342.15	\$1,529,694.67	\$2,981,969.72	\$0.00	\$111,112.26	\$0.00
Investments	\$10,000.00	\$0.00	\$94,926.34	\$0.00	\$0.00	\$50,000.00	\$0.00
Receivables	\$0.00	\$84,173.46	\$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	\$828,788.68
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$857,025.31
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$929,660.25</b>	<b>\$192,364.98</b>	<b>\$1,624,621.01</b>	<b>\$2,981,969.72</b>	<b>\$0.00</b>	<b>\$161,112.26</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	\$13,097.67	\$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>\$13,097.67</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	\$819,978.11	\$530,161.07	\$0.00	\$92,657.78	\$0.00	\$1,518.40	\$0.00
Unreserved Fund balance	\$37,526.56	(\$350,893.76)	\$1,624,621.01	\$2,889,311.94	\$0.00	\$159,593.86	\$0.00
<b>Total Fund Equity:</b>	<b>\$857,504.67</b>	<b>\$179,267.31</b>	<b>\$1,624,621.01</b>	<b>\$2,981,969.72</b>	<b>\$0.00</b>	<b>\$161,112.26</b>	<b>\$18,046,120.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$929,660.25</b>	<b>\$192,364.98</b>	<b>\$1,624,621.01</b>	<b>\$2,981,969.72</b>	<b>\$0.00</b>	<b>\$161,112.26</b>	<b>\$19,731,934.67</b>

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