

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 01**

Exhibit F-I-A

**185 - Piedmont City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$471,580.24	(\$3,233.61)	\$1,463,951.80	\$2,981,507.21	\$0.00	\$83,417.88	\$0.00
Investments	\$10,000.00	\$0.00	\$94,926.34	\$0.00	\$0.00	\$50,000.00	\$0.00
Receivables	\$154,534.08	\$200,293.99	\$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>\$636,118.38</b>	<b>\$217,909.75</b>	<b>\$1,558,878.14</b>	<b>\$2,981,507.21</b>	<b>\$0.00</b>	<b>\$133,417.88</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	\$13,346.38	\$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>\$13,346.38</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	\$884,051.33	\$484,347.12	\$0.00	\$91,946.00	\$0.00	\$1,621.50	\$0.00
Unreserved Fund balance	(\$320,088.53)	(\$279,783.75)	\$1,558,878.14	\$2,889,561.21	\$0.00	\$131,796.38	\$0.00
<b>Total Fund Equity:</b>	<b>\$563,962.80</b>	<b>\$204,563.37</b>	<b>\$1,558,878.14</b>	<b>\$2,981,507.21</b>	<b>\$0.00</b>	<b>\$133,417.88</b>	<b>\$18,046,120.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$636,118.38</b>	<b>\$217,909.75</b>	<b>\$1,558,878.14</b>	<b>\$2,981,507.21</b>	<b>\$0.00</b>	<b>\$133,417.88</b>	<b>\$19,731,934.67</b>

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