

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2019**

**Exhibit F-I-A**

**185 - Piedmont City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$733,935.10	\$76,631.40	\$1,222,777.76	\$2,198,103.89	\$0.00	\$88,440.08	\$0.00
Investments	\$10,000.00	\$0.00	\$94,217.71	\$0.00	\$0.00	\$50,000.00	\$0.00
Receivables	\$161,040.17	\$169,774.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$15,286.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,009,928.68
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$723,750.43
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,145,976.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$904,975.27</b>	<b>\$261,692.46</b>	<b>\$1,316,995.47</b>	<b>\$2,198,103.89</b>	<b>\$0.00</b>	<b>\$138,440.08</b>	<b>\$19,879,655.94</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$72,155.58	\$8,596.88	\$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	\$1,869,727.26
<b>Total Liabilities:</b>	<b>\$72,155.58</b>	<b>\$8,596.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,869,727.26</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,009,928.68
Contributed Capital							
Reserved Fund Balance	\$0.00	\$15,286.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$832,819.69	\$237,808.77	\$1,316,995.47	\$2,198,103.89	\$0.00	\$138,440.08	\$0.00
<b>Total Fund Equity:</b>	<b>\$832,819.69</b>	<b>\$253,095.58</b>	<b>\$1,316,995.47</b>	<b>\$2,198,103.89</b>	<b>\$0.00</b>	<b>\$138,440.08</b>	<b>\$18,009,928.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$904,975.27</b>	<b>\$261,692.46</b>	<b>\$1,316,995.47</b>	<b>\$2,198,103.89</b>	<b>\$0.00</b>	<b>\$138,440.08</b>	<b>\$19,879,655.94</b>

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