

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 10**

Exhibit F-I-A

143 - Fort Payne City Schools

143 - Fort Payne City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,849,780.42	\$1,127,380.81	\$0.00	\$2,672,931.65	\$0.00	\$365,014.39	\$0.00
Investments	\$10,819,916.17	\$0.00	\$0.00	\$0.00	\$0.00	\$25,241.15	\$0.00
Receivables	\$179,826.47	\$659,319.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$128,592.67	\$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	\$82,955,059.91
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$957,886.23
Other Debits:							
Amounts Available							
Amounts to be Provided							
Other Debits							
Total Assets and Other Debits:	\$23,849,523.06	\$1,915,292.86	\$0.00	\$2,672,931.65	\$0.00	\$390,255.54	\$83,912,946.14
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$26.50	\$443.54	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Interfund Payable							
Other Liabilities	\$3.58	\$11,092.71	\$0.00	\$0.00	\$0.00	(\$7,623.00)	\$0.00
Long-Term Liabilities							
Total Liabilities:	\$30.08	\$11,536.25	\$0.00	\$0.00	\$0.00	(\$7,523.00)	\$0.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,912,946.14
Contributed Capital							
Reserved Fund Balance	\$3,960,848.68	\$534,639.03	\$0.00	\$2,133,482.80	\$0.00	\$87,343.19	\$0.00
Unreserved Fund balance	\$19,888,644.30	\$1,369,117.58	\$0.00	\$539,448.85	\$0.00	\$310,435.35	\$0.00
Total Fund Equity:	\$23,849,492.98	\$1,903,756.61	\$0.00	\$2,672,931.65	\$0.00	\$397,778.54	\$83,912,946.14
Total Liabilities and Fund Equity:	\$23,849,523.06	\$1,915,292.86	\$0.00	\$2,672,931.65	\$0.00	\$390,255.54	\$83,912,946.14

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