

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 05**

Exhibit F-I-A

143 - Fort Payne City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$13,976,835.63	\$727,610.75	\$0.00	\$393,503.96	\$0.00	\$415,829.44	\$0.00
Investments	\$10,537,767.85	\$0.00	\$0.00	\$0.00	\$0.00	\$25,230.23	\$0.00
Receivables	\$179,826.47	\$659,039.38	\$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:	\$24,694,429.95	\$1,515,242.80	\$0.00	\$393,503.96	\$0.00	\$441,059.67	\$83,912,946.14
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$355.19	\$24.24	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Interfund Payable							
Other Liabilities	(\$325.11)	\$12,923.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities							
Total Liabilities:	\$30.08	\$12,947.31	\$0.00	\$0.00	\$0.00	\$100.00	\$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	\$1,266,337.54	\$914,775.28	\$0.00	\$272,899.80	\$0.00	\$44,639.31	\$0.00
Unreserved Fund balance	\$23,428,062.33	\$587,520.21	\$0.00	\$120,604.16	\$0.00	\$396,320.36	\$0.00
Total Fund Equity:	\$24,694,399.87	\$1,502,295.49	\$0.00	\$393,503.96	\$0.00	\$440,959.67	\$83,912,946.14
Total Liabilities and Fund Equity:	\$24,694,429.95	\$1,515,242.80	\$0.00	\$393,503.96	\$0.00	\$441,059.67	\$83,912,946.14

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