

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 02**

**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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$10,996,229.89	\$450,034.61	\$0.00	\$399,572.88	\$0.00	\$845,352.47	\$0.00
Investments	\$10,484,559.59	\$0.00	\$0.00	\$0.00	\$0.00	\$25,230.23	\$0.00
Receivables	\$324,490.26	\$658,801.38	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$21,805,279.74</b>	<b>\$1,237,428.66</b>	<b>\$0.00</b>	<b>\$399,572.88</b>	<b>\$0.00</b>	<b>\$870,582.70</b>	<b>\$83,912,946.14</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$355.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	(\$325.11)	\$15,237.31	\$0.00	\$0.00	\$0.00	\$427,877.07	\$0.00
Long-Term Liabilities							
<b>Total Liabilities:</b>	<b>\$30.08</b>	<b>\$15,237.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$427,877.07</b>	<b>\$0.00</b>
<b>Fund Equity:</b>							
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	\$1,180,731.96	\$1,331,542.61	\$0.00	\$197,362.00	\$0.00	\$55,625.61	\$0.00
Unreserved Fund balance	\$20,624,517.70	(\$109,351.26)	\$0.00	\$202,210.88	\$0.00	\$387,080.02	\$0.00
<b>Total Fund Equity:</b>	<b>\$21,805,249.66</b>	<b>\$1,222,191.35</b>	<b>\$0.00</b>	<b>\$399,572.88</b>	<b>\$0.00</b>	<b>\$442,705.63</b>	<b>\$83,912,946.14</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$21,805,279.74</b>	<b>\$1,237,428.66</b>	<b>\$0.00</b>	<b>\$399,572.88</b>	<b>\$0.00</b>	<b>\$870,582.70</b>	<b>\$83,912,946.14</b>

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