Exhibit F-I-A

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

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.