

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 09**

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	\$13,427,745.81	\$1,181,391.36	\$0.00	\$2,865,047.65	\$0.00	\$371,022.86	\$0.00
Investments	\$10,764,289.41	\$0.00	\$0.00	\$0.00	\$0.00	\$25,230.23	\$0.00
Receivables	\$179,826.47	\$659,434.38	\$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:	\$24,371,861.69	\$1,969,418.41	\$0.00	\$2,865,047.65	\$0.00	\$396,253.09	\$83,912,946.14
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$26.50	\$83.57	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Interfund Payable							
Other Liabilities	\$3.58	\$11,843.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities							
Total Liabilities:	\$30.08	\$11,927.03	\$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	\$4,105,166.84	\$384,083.00	\$0.00	\$2,340,128.80	\$0.00	\$77,247.73	\$0.00
Unreserved Fund balance	\$20,266,664.77	\$1,573,408.38	\$0.00	\$524,918.85	\$0.00	\$318,905.36	\$0.00
Total Fund Equity:	\$24,371,831.61	\$1,957,491.38	\$0.00	\$2,865,047.65	\$0.00	\$396,153.09	\$83,912,946.14
Total Liabilities and Fund Equity:	\$24,371,861.69	\$1,969,418.41	\$0.00	\$2,865,047.65	\$0.00	\$396,253.09	\$83,912,946.14

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