

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 03**

**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	\$11,755,322.92	\$616,728.04	\$0.00	\$378,677.88	\$0.00	\$421,279.13	\$0.00
Investments	\$10,537,767.85	\$0.00	\$0.00	\$0.00	\$0.00	\$25,230.23	\$0.00
Receivables	\$179,826.47	\$658,836.38	\$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:	\$22,472,917.24	\$1,404,157.09	\$0.00	\$378,677.88	\$0.00	\$446,509.36	\$83,912,946.14
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$139.81)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	(\$325.11)	\$14,137.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities							
Total Liabilities:	(\$464.92)	\$14,137.86	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$1,290,562.62	\$1,188,251.48	\$0.00	\$280,831.38	\$0.00	\$46,111.19	\$0.00
Unreserved Fund balance	\$21,182,819.54	\$201,767.75	\$0.00	\$97,846.50	\$0.00	\$400,398.17	\$0.00
Total Fund Equity:	\$22,473,382.16	\$1,390,019.23	\$0.00	\$378,677.88	\$0.00	\$446,509.36	\$83,912,946.14
Total Liabilities and Fund Equity:	\$22,472,917.24	\$1,404,157.09	\$0.00	\$378,677.88	\$0.00	\$446,509.36	\$83,912,946.14

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