

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 06**

**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	\$13,277,418.79	\$983,988.19	\$0.00	\$1,229,467.93	\$0.00	\$395,848.02	\$0.00
Investments	\$10,590,916.20	\$0.00	\$0.00	\$0.00	\$0.00	\$25,230.23	\$0.00
Receivables	\$179,826.47	\$658,979.38	\$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:	\$24,048,161.46	\$1,771,560.24	\$0.00	\$1,229,467.93	\$0.00	\$421,078.25	\$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	\$14,093.29	\$0.00	\$0.00	\$0.00	(\$20.28)	\$0.00
Long-Term Liabilities							
Total Liabilities:	\$30.08	\$14,176.86	\$0.00	\$0.00	\$0.00	\$79.72	\$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	\$1,128,503.50	\$773,098.97	\$0.00	\$319,784.84	\$0.00	\$40,400.79	\$0.00
Unreserved Fund balance	\$22,919,627.88	\$984,284.41	\$0.00	\$909,683.09	\$0.00	\$380,597.74	\$0.00
Total Fund Equity:	\$24,048,131.38	\$1,757,383.38	\$0.00	\$1,229,467.93	\$0.00	\$420,998.53	\$83,912,946.14
Total Liabilities and Fund Equity:	\$24,048,161.46	\$1,771,560.24	\$0.00	\$1,229,467.93	\$0.00	\$421,078.25	\$83,912,946.14

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