

**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

	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	GROUPS
Description		Revenue	Service	Projects	Internal	F/A L/T Dept
Assets and Other Debits:						
Assets:						
Cash	\$10,996,229.89	\$450,034.61	\$0.00	\$399,572.88	\$0.00	\$845,352.47
Investments	\$10,484,559.59	\$0.00	\$0.00	\$0.00	\$0.00	\$25,230.23
Receivables	\$324,490.26	\$658,801.38	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables						
Inventories	\$0.00	\$128,592.67	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets						
Fixed Assets	\$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	\$957,886.23
Other Debits:						
Amounts Available						
Amounts to be Provided						
Other Debits						
Total Assets and Other Debits:	\$21,805,279.74	\$1,237,428.66	\$0.00	\$399,572.88	\$0.00	\$870,582.70
Liabilities and Fund Equity:						
Liabilities:						
Claims Payable	\$355.19	\$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
Long-Term Liabilities						
Total Liabilities:	\$30.08	\$15,237.31	\$0.00	\$0.00	\$0.00	\$427,877.07
Fund Equity:						
Investments in General Fixed Assets	\$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
Unreserved Fund balance	\$20,624,517.70	(\$109,351.26)	\$0.00	\$202,210.88	\$0.00	\$387,080.02
Total Fund Equity:	\$21,805,249.66	\$1,222,191.35	\$0.00	\$399,572.88	\$0.00	\$442,705.63
Total Liabilities and Fund Equity:	\$21,805,279.74	\$1,237,428.66	\$0.00	\$399,572.88	\$0.00	\$870,582.70

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