

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 07**

Exhibit F-I-A

143 - Fort Payne City Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$13,053,043.74	\$1,130,488.90	\$0.00	\$902,202.55	\$0.00	\$406,449.69	\$0.00
Investments	\$10,706,128.86	\$0.00	\$0.00	\$0.00	\$0.00	\$25,230.23	\$0.00
Receivables	\$179,826.47	\$659,044.38	\$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:	\$23,938,999.07	\$1,918,125.95	\$0.00	\$902,202.55	\$0.00	\$431,679.92	\$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	\$12,508.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities							
Total Liabilities:	\$30.08	\$12,592.01	\$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	\$1,287,242.42	\$610,112.97	\$0.00	\$283,400.80	\$0.00	\$65,546.09	\$0.00
Unreserved Fund balance	\$22,651,726.57	\$1,295,420.97	\$0.00	\$618,801.75	\$0.00	\$366,033.83	\$0.00
Total Fund Equity:	\$23,938,968.99	\$1,905,533.94	\$0.00	\$902,202.55	\$0.00	\$431,579.92	\$83,912,946.14
Total Liabilities and Fund Equity:	\$23,938,999.07	\$1,918,125.95	\$0.00	\$902,202.55	\$0.00	\$431,679.92	\$83,912,946.14

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