

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year Ended September 30, 2024**

**143 - Fort Payne City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$31,102,200.47	\$0.00	\$0.00	\$1,246,695.00	\$0.00	\$32,348,895.47
Federal Sources	\$66,175.00	\$8,277,586.48	\$0.00	\$0.00	\$0.00	\$8,343,761.48
Local Sources	\$7,407,525.19	\$815,644.58	\$0.00	\$0.00	\$990,312.02	\$9,213,481.79
Other Sources	\$1,459,291.27	\$67,652.97	\$0.00	\$0.00	\$0.00	\$1,526,944.24
<b>Total Revenues:</b>	<b>\$40,035,191.93</b>	<b>\$9,160,884.03</b>	<b>\$0.00</b>	<b>\$1,246,695.00</b>	<b>\$990,312.02</b>	<b>\$51,433,082.98</b>
<b>Expenditures</b>						
Instructional Services	\$20,752,354.65	\$4,156,009.55	\$0.00	\$6,661.29	\$674,821.03	\$25,589,846.52
Instructional Support Services	\$5,312,738.69	\$721,922.55	\$0.00	\$0.00	\$51,275.98	\$6,085,937.22
Operation & Maintenance Services	\$3,095,280.55	\$162,931.83	\$0.00	\$735,977.29	\$16,162.29	\$4,010,351.96
Auxiliary Services	\$1,337,088.83	\$3,507,092.03	\$0.00	\$357,763.28	\$1,709.67	\$5,203,653.81
General Administrative Services	\$1,238,363.83	\$326,075.54	\$0.00	\$12,482.00	\$0.00	\$1,576,921.37
Capital Outlay	\$2,158,683.40	\$853,444.60	\$0.00	\$1,628,778.86	\$0.00	\$4,640,906.86
Debt Service	\$0.00	\$0.00	\$0.00	\$23,703.83	\$0.00	\$23,703.83
Other Expenditures	\$1,322,307.66	\$195,817.99	\$0.00	\$0.00	\$201,313.72	\$1,719,439.37
<b>Total Expenditures:</b>	<b>\$35,216,817.61</b>	<b>\$9,923,294.09</b>	<b>\$0.00</b>	<b>\$2,765,366.55</b>	<b>\$945,282.69</b>	<b>\$48,850,760.94</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$97,415.28	\$202,958.17	\$0.00	\$875,000.00	\$39,642.75	\$1,215,016.20
Other Fund Uses:	\$1,090,433.20	\$38,074.95	\$0.00	\$0.00	\$50,783.15	\$1,179,291.30
<b>Total Other Fund Sources (Uses):</b>	<b>(\$993,017.92)</b>	<b>\$164,883.22</b>	<b>\$0.00</b>	<b>\$875,000.00</b>	<b>(\$11,140.40)</b>	<b>\$35,724.90</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,825,356.40</b>	<b>(\$597,526.84)</b>	<b>\$0.00</b>	<b>(\$643,671.55)</b>	<b>\$33,888.93</b>	<b>\$2,618,046.94</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$18,047,130.80</b>	<b>\$1,323,239.36</b>	<b>\$0.00</b>	<b>\$1,028,455.41</b>	<b>\$334,083.51</b>	<b>\$20,732,909.08</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$21,872,487.20</b>	<b>\$725,712.52</b>	<b>\$0.00</b>	<b>\$384,783.86</b>	<b>\$367,972.44</b>	<b>\$23,350,956.02</b>

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