

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 04**

**Exhibit F-I-A**

**143 - Fort Payne City Schools**

	<b>GOVERNMENTAL</b>			<b>PROPRIETARY</b>		<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$15,386,594.51	(\$1,155,937.68)	\$0.00	(\$151,984.25)	\$0.00	\$468,229.51	\$0.00
Investments	\$5,183,078.03	\$0.00	\$0.00	\$0.00	\$0.00	\$25,219.32	\$0.00
Receivables	\$7,308.19	(\$5,542.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$129,667.83	\$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	\$78,680,463.80
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$483,908.46
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,353.54
<b>Total Assets and Other Debits:</b>	<b>\$20,576,980.73</b>	<b>(\$1,031,811.85)</b>	<b>\$0.00</b>	<b>(\$151,984.25)</b>	<b>\$0.00</b>	<b>\$493,448.83</b>	<b>\$79,187,725.80</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,757.00	\$278.00	\$0.00	(\$3,421.90)	\$0.00	\$3,324.18	\$0.00
Interfund Payable							
Other Liabilities	\$4,670.83	\$18,405.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,353.54
<b>Total Liabilities:</b>	<b>\$6,427.83</b>	<b>\$18,683.27</b>	<b>\$0.00</b>	<b>(\$3,421.90)</b>	<b>\$0.00</b>	<b>\$3,324.18</b>	<b>\$23,353.54</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,164,372.26
Contributed Capital							
Reserved Fund Balance	\$498,664.60	\$1,738,799.28	\$0.00	\$871,119.74	\$0.00	\$33,469.19	\$0.00
Unreserved Fund balance	\$20,071,888.30	(\$2,789,294.40)	\$0.00	(\$1,019,682.09)	\$0.00	\$456,655.46	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,570,552.90</b>	<b>(\$1,050,495.12)</b>	<b>\$0.00</b>	<b>(\$148,562.35)</b>	<b>\$0.00</b>	<b>\$490,124.65</b>	<b>\$79,164,372.26</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,576,980.73</b>	<b>(\$1,031,811.85)</b>	<b>\$0.00</b>	<b>(\$151,984.25)</b>	<b>\$0.00</b>	<b>\$493,448.83</b>	<b>\$79,187,725.80</b>

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