

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 07**

**Exhibit F-I-A**

**143 - Fort Payne City Schools**

| Description                               | GOVERNMENTAL           |                       |                 | Capital<br>Projects   | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|------------------------|-----------------------|-----------------|-----------------------|---------------------|---------------------|-----------------------------------|
|   | General                | Special<br>Revenue    | Debt<br>Service |                       | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                        |                       |                 |                       |                     |                     |                                   |
| <b>Assets:</b>                            |                        |                       |                 |                       |                     |                     |                                   |
| Cash                                      | \$10,900,599.93        | (\$625,735.65)        | \$0.00          | (\$551,318.56)        | \$0.00              | \$406,508.28        | \$0.00                            |
| Investments                               | \$10,185,929.63        | \$0.00                | \$0.00          | \$0.00                | \$0.00              | \$25,219.32         | \$0.00                            |
| Receivables                               | \$3,844.77             | (\$5,967.00)          | \$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>\$21,090,374.33</b> | <b>(\$502,034.82)</b> | <b>\$0.00</b>   | <b>(\$551,318.56)</b> | <b>\$0.00</b>       | <b>\$431,727.60</b> | <b>\$79,187,725.80</b>            |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                 |                       |                     |                     |                                   |
| <b>Liabilities:</b>                       |                        |                       |                 |                       |                     |                     |                                   |
| Claims Payable                            | \$0.00                 | \$160.00              | \$0.00          | \$0.00                | \$0.00              | \$1,117.00          | \$0.00                            |
| Interfund Payable                         |                        |                       |                 |                       |                     |                     |                                   |
| Other Liabilities                         | \$5,263.90             | \$17,221.90           | \$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>\$5,263.90</b>      | <b>\$17,381.90</b>    | <b>\$0.00</b>   | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$1,117.00</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                     | \$1,387,799.92         | \$855,393.80          | \$0.00          | \$216,133.33          | \$0.00              | \$108,831.95        | \$0.00                            |
| Unreserved Fund balance                   | \$19,697,310.51        | (\$1,374,810.52)      | \$0.00          | (\$767,451.89)        | \$0.00              | \$321,778.65        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$21,085,110.43</b> | <b>(\$519,416.72)</b> | <b>\$0.00</b>   | <b>(\$551,318.56)</b> | <b>\$0.00</b>       | <b>\$430,610.60</b> | <b>\$79,164,372.26</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$21,090,374.33</b> | <b>(\$502,034.82)</b> | <b>\$0.00</b>   | <b>(\$551,318.56)</b> | <b>\$0.00</b>       | <b>\$431,727.60</b> | <b>\$79,187,725.80</b>            |

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