

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 10**

Exhibit F-I-A

**143 - Fort Payne City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$12,036,628.39	\$559,235.05	\$0.00	\$1,454,568.24	\$0.00	\$351,723.62	\$0.00
Investments	\$10,238,654.08	\$0.00	\$0.00	\$0.00	\$0.00	\$25,219.32	\$0.00
Receivables	\$3,844.77	\$4,854.00	\$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>\$22,279,127.24</b>	<b>\$693,756.88</b>	<b>\$0.00</b>	<b>\$1,454,568.24</b>	<b>\$0.00</b>	<b>\$376,942.94</b>	<b>\$79,187,725.80</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$1,728.31)	\$89.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$5,863.84	\$15,752.75	\$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>\$4,135.53</b>	<b>\$15,842.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	\$1,868,785.86	\$840,358.58	\$0.00	\$1,071,207.07	\$0.00	\$114,794.79	\$0.00
Unreserved Fund balance	\$20,406,205.85	(\$162,444.20)	\$0.00	\$383,361.17	\$0.00	\$262,148.15	\$0.00
<b>Total Fund Equity:</b>	<b>\$22,274,991.71</b>	<b>\$677,914.38</b>	<b>\$0.00</b>	<b>\$1,454,568.24</b>	<b>\$0.00</b>	<b>\$376,942.94</b>	<b>\$79,164,372.26</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$22,279,127.24</b>	<b>\$693,756.88</b>	<b>\$0.00</b>	<b>\$1,454,568.24</b>	<b>\$0.00</b>	<b>\$376,942.94</b>	<b>\$79,187,725.80</b>

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