

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 02**

**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	\$12,077,194.05	\$195,365.61	\$0.00	\$805,280.44	\$0.00	\$395,115.11	\$0.00
Investments	\$11,634.48	\$0.00	\$0.00	\$0.00	\$0.00	\$25,131.48	\$0.00
Receivables	\$1,541,853.26	\$640,863.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$69,372.82	\$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	\$38,764,132.65
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,091,542.57
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198,255.19
<b>Total Assets and Other Debits:</b>	<b>\$13,630,681.79</b>	<b>\$905,602.36</b>	<b>\$0.00</b>	<b>\$805,280.44</b>	<b>\$0.00</b>	<b>\$420,246.59</b>	<b>\$56,053,930.41</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
Interfund Payable							
Other Liabilities	(\$116.35)	\$43,848.69	\$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	\$198,255.19
<b>Total Liabilities:</b>	<b>(\$116.35)</b>	<b>\$43,848.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$198,255.19</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,855,675.22
Contributed Capital							
Reserved Fund Balance	\$750,293.14	\$1,436,484.91	\$0.00	\$684,994.49	\$0.00	\$68,051.25	\$0.00
Unreserved Fund balance	\$12,880,505.00	(\$574,731.24)	\$0.00	\$120,285.95	\$0.00	\$352,145.34	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,630,798.14</b>	<b>\$861,753.67</b>	<b>\$0.00</b>	<b>\$805,280.44</b>	<b>\$0.00</b>	<b>\$420,196.59</b>	<b>\$55,855,675.22</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,630,681.79</b>	<b>\$905,602.36</b>	<b>\$0.00</b>	<b>\$805,280.44</b>	<b>\$0.00</b>	<b>\$420,246.59</b>	<b>\$56,053,930.41</b>

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