

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 03**

**Exhibit F-I-A**

**143 - Fort Payne City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service				
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$15,364,853.10	(\$275,202.23)	\$0.00	\$801,146.52	\$0.00	\$406,503.70	\$0.00
Investments	\$11,634.48	\$0.00	\$0.00	\$0.00	\$0.00	\$25,173.91	\$0.00
Receivables	\$94,709.41	\$113,628.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$66,210.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$122,806.20	\$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	\$40,630,339.84
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,090,660.44
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,061.22
<b>Total Assets and Other Debits:</b>	<b>\$15,471,196.99</b>	<b>\$27,442.32</b>	<b>\$0.00</b>	<b>\$801,146.52</b>	<b>\$0.00</b>	<b>\$431,677.61</b>	<b>\$71,836,061.50</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.00	\$0.00
Interfund Payable	\$0.00	\$66,210.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	(\$12,267.56)	\$42,667.34	\$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	\$115,061.22
<b>Total Liabilities:</b>	<b>(\$12,042.56)</b>	<b>\$108,877.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$505.00</b>	<b>\$115,061.22</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,721,000.28
Contributed Capital							
Reserved Fund Balance	\$296,669.12	\$1,471,686.10	\$0.00	\$3,338,018.09	\$0.00	\$54,460.07	\$0.00
Unreserved Fund balance	\$15,186,570.43	(\$1,553,101.12)	\$0.00	(\$2,536,871.57)	\$0.00	\$376,712.54	\$0.00
<b>Total Fund Equity:</b>	<b>\$15,483,239.55</b>	<b>(\$81,415.02)</b>	<b>\$0.00</b>	<b>\$801,146.52</b>	<b>\$0.00</b>	<b>\$431,172.61</b>	<b>\$71,721,000.28</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$15,471,196.99</b>	<b>\$27,462.32</b>	<b>\$0.00</b>	<b>\$801,146.52</b>	<b>\$0.00</b>	<b>\$431,677.61</b>	<b>\$71,836,061.50</b>

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