

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2022, Fiscal Period 03**

**143 - Fort Payne City Schools**

|   | GOVERNMENTAL           |                       |               | FIDUCIARY             |                     |                         |
|---|------------------------|-----------------------|---------------|-----------------------|---------------------|-------------------------|
|   | General                | Special Revenue       | Debt Service  | Capital Projects      | Expendable Trust    | Total                   |
| <b>Revenues</b>   |                        |                       |               |                       |                     |                         |
| State Sources   | \$5,735,486.50         | \$0.00                | \$0.00        | \$41,694.00           | \$0.00              | \$5,777,180.50          |
| Federal Sources   | \$20,701.72            | \$463,268.69          | \$0.00        | \$0.00                | \$0.00              | \$483,970.41            |
| Local Sources   | \$1,219,599.16         | \$189,375.38          | \$0.00        | \$0.00                | \$242,348.42        | \$1,651,322.96          |
| Other Sources   | (\$3,237.73)           | \$33,203.83           | \$0.00        | \$0.00                | \$0.00              | \$29,966.10             |
| <b>Total Revenues:</b>  | <b>\$6,972,549.65</b>  | <b>\$685,847.90</b>   | <b>\$0.00</b> | <b>\$41,694.00</b>    | <b>\$242,348.42</b> | <b>\$7,942,439.97</b>   |
| <b>Expenditures</b>   |                        |                       |               |                       |                     |                         |
| Instructional Services  | \$4,381,750.65         | \$557,521.42          | \$0.00        | \$0.00                | \$65,354.78         | \$5,004,626.85          |
| Instructional Support Services  | \$991,372.64           | \$124,061.53          | \$0.00        | \$0.00                | \$6,279.69          | \$1,121,713.86          |
| Operation & Maintenance Services  | \$555,352.49           | \$56,383.73           | \$0.00        | \$12,511.30           | \$918.46            | \$625,165.98            |
| Auxiliary Services  | \$275,901.95           | \$648,766.84          | \$0.00        | \$0.00                | \$0.00              | \$924,668.79            |
| General Administrative Services   | \$262,903.42           | \$49,109.65           | \$0.00        | \$0.00                | \$0.00              | \$312,013.07            |
| Capital Outlay  | \$0.00                 | \$8,082.08            | \$0.00        | \$634,626.74          | \$0.00              | \$642,708.82            |
| Debt Service  |                        |                       |               |                       |                     | \$0.00                  |
| Other Expenditures  | \$223,362.30           | \$61,598.36           | \$0.00        | \$0.00                | \$79,327.08         | \$364,287.74            |
| <b>Total Expenditures:</b>  | <b>\$6,690,643.45</b>  | <b>\$1,505,523.61</b> | <b>\$0.00</b> | <b>\$647,138.04</b>   | <b>\$151,880.01</b> | <b>\$8,995,185.11</b>   |
| <b>Other Fund Sources (Uses)</b>  |                        |                       |               |                       |                     |                         |
| Other Fund Sources:   | \$15,531.84            | \$52.00               | \$0.00        | \$0.00                | \$5,020.05          | \$20,603.89             |
| Other Fund Uses:  | \$0.00                 | \$11,882.21           | \$0.00        | \$0.00                | \$6,181.42          | \$18,063.63             |
| <b>Total Other Fund Sources (Uses):</b>   | <b>\$15,531.84</b>     | <b>(\$11,830.21)</b>  | <b>\$0.00</b> | <b>\$0.00</b>         | <b>(\$1,161.37)</b> | <b>\$2,540.26</b>       |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>\$297,438.04</b>    | <b>(\$831,505.92)</b> | <b>\$0.00</b> | <b>(\$605,444.04)</b> | <b>\$89,307.04</b>  | <b>(\$1,050,204.88)</b> |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$15,185,801.51</b> | <b>\$750,090.90</b>   | <b>\$0.00</b> | <b>\$1,406,590.56</b> | <b>\$341,865.57</b> | <b>\$17,684,348.54</b>  |
| <b>Ending Fund Balance:</b>   | <b>\$15,483,239.55</b> | <b>(\$81,415.02)</b>  | <b>\$0.00</b> | <b>\$801,146.52</b>   | <b>\$431,172.61</b> | <b>\$16,634,143.66</b>  |

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