

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 05**

**Exhibit F-I-A**

**143 - Fort Payne City Schools**

143 - Fort Payne City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$17,485,602.65	(\$140,331.34)	\$0.00	\$75,882.74	\$0.00	\$363,778.17	\$0.00
Investments	\$11,634.48	\$0.00	\$0.00	\$0.00	\$0.00	\$25,173.91	\$0.00
Receivables	\$83,642.71	\$2,804.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
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	\$39,440,581.79
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,090,660.44
Other Debits:							
Amounts Available							
Amounts to be Provided							
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,061.22
Total Assets and Other Debits:	\$17,580,879.84	(\$14,721.14)	\$0.00	\$75,882.74	\$0.00	\$388,952.08	\$70,646,303.45
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$410.00	\$0.00	\$0.00	\$0.00	\$807.00	\$0.00
Interfund Payable							
Other Liabilities	\$2,216.51	\$54,561.00	\$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
Total Liabilities:	\$2,216.51	\$54,971.00	\$0.00	\$0.00	\$0.00	\$807.00	\$115,061.22
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,531,242.23
Contributed Capital							
Reserved Fund Balance	\$359,197.44	\$1,434,793.92	\$0.00	\$2,638,699.28	\$0.00	\$37,626.47	\$0.00
Unreserved Fund balance	\$17,219,465.89	(\$1,504,466.06)	\$0.00	(\$2,562,816.54)	\$0.00	\$350,518.61	\$0.00
Total Fund Equity:	\$17,578,663.33	(\$69,672.14)	\$0.00	\$75,882.74	\$0.00	\$388,145.08	\$70,531,242.23
Total Liabilities and Fund Equity:	\$17,580,879.84	(\$14,701.14)	\$0.00	\$75,882.74	\$0.00	\$388,952.08	\$70,646,303.45

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