

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 04

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	\$17,614,294.06	(\$1,499,626.72)	\$0.00	\$391,120.60	\$0.00	\$390,213.43	\$0.00
Investments	\$11,634.48	\$0.00	\$0.00	\$0.00	\$0.00	\$25,210.61	\$0.00
Receivables	\$1,102,190.30	\$592,159.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$192,897.09	\$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	\$23,566.00
Total Assets and Other Debits:	\$18,728,118.84	(\$714,570.34)	\$0.00	\$391,120.60	\$0.00	\$415,424.04	\$70,554,808.23
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$31.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$3,329.91	\$68,671.22	\$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	\$23,566.00
Total Liabilities:	\$3,329.91	\$68,702.66	\$0.00	\$0.00	\$0.00	\$0.00	\$23,566.00
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	\$449,802.60	\$1,911,696.21	\$0.00	\$1,515,773.69	\$0.00	\$81,984.04	\$0.00
Unreserved Fund balance	\$18,274,986.33	(\$2,694,969.21)	\$0.00	(\$1,124,653.09)	\$0.00	\$333,440.00	\$0.00
Total Fund Equity:	\$18,724,788.93	(\$783,273.00)	\$0.00	\$391,120.60	\$0.00	\$415,424.04	\$70,531,242.23
Total Liabilities and Fund Equity:	\$18,728,118.84	(\$714,570.34)	\$0.00	\$391,120.60	\$0.00	\$415,424.04	\$70,554,808.23

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