

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 10**

**Exhibit F-I-A**

**143 - Fort Payne City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$16,682,083.73	(\$1,536,342.14)	\$0.00	\$432.74	\$0.00	\$324,729.03	\$0.00
Investments	\$11,634.48	\$0.00	\$0.00	\$0.00	\$0.00	\$25,173.91	\$0.00
Receivables	\$0.00	\$198,088.72	\$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
<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>\$16,693,718.21</b>	<b>(\$1,215,447.22)</b>	<b>\$0.00</b>	<b>\$432.74</b>	<b>\$0.00</b>	<b>\$349,902.94</b>	<b>\$70,646,303.45</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,340.67	\$0.00
Interfund Payable							
Other Liabilities	\$404.29	\$26,844.67	\$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>\$404.29</b>	<b>\$26,844.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,340.67</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	\$70,531,242.23
Contributed Capital							
Reserved Fund Balance	\$1,089,582.68	\$1,370,429.41	\$0.00	\$1,328,682.86	\$0.00	\$93,517.73	\$0.00
Unreserved Fund balance	\$15,603,731.24	(\$2,612,701.30)	\$0.00	(\$1,328,250.12)	\$0.00	\$255,044.54	\$0.00
<b>Total Fund Equity:</b>	<b>\$16,693,313.92</b>	<b>(\$1,242,271.89)</b>	<b>\$0.00</b>	<b>\$432.74</b>	<b>\$0.00</b>	<b>\$348,562.27</b>	<b>\$70,531,242.23</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$16,693,718.21</b>	<b>(\$1,215,427.22)</b>	<b>\$0.00</b>	<b>\$432.74</b>	<b>\$0.00</b>	<b>\$349,902.94</b>	<b>\$70,646,303.45</b>

No reconciliation information is available for this report.