

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 09**

Exhibit F-I-A

143 - Fort Payne City Schools

	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	GROUPS
Description		Revenue	Service	Projects	Internal	F/A L/T Dept
Assets and Other Debits:						
Assets:						
Cash	\$17,048,172.80	(\$1,486,912.72)	\$0.00	\$122,103.74	\$0.00	\$341,904.91
Investments	\$11,634.48	\$0.00	\$0.00	\$0.00	\$0.00	\$25,173.91
Receivables	\$0.00	\$2,559.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables						
Inventories	\$0.00	\$122,806.20	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets						
Fixed Assets	\$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	\$31,090,660.44
Other Debits:						
Amounts Available						
Amounts to be Provided						
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,061.22
Total Assets and Other Debits:	\$17,059,807.28	(\$1,361,547.52)	\$0.00	\$122,103.74	\$0.00	\$367,078.82
Liabilities and Fund Equity:						
Liabilities:						
Claims Payable						
Interfund Payable						
Other Liabilities	\$2,973.35	\$26,687.97	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,061.22
Total Liabilities:	\$2,973.35	\$26,687.97	\$0.00	\$0.00	\$0.00	\$115,061.22
Fund Equity:						
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,531,242.23
Contributed Capital						
Reserved Fund Balance	\$1,117,462.86	\$1,261,203.67	\$0.00	\$1,403,378.62	\$0.00	\$73,381.95
Unreserved Fund balance	\$15,939,371.07	(\$2,649,419.16)	\$0.00	(\$1,281,274.88)	\$0.00	\$293,696.87
Total Fund Equity:	\$17,056,833.93	(\$1,388,215.49)	\$0.00	\$122,103.74	\$0.00	\$367,078.82
Total Liabilities and Fund Equity:	\$17,059,807.28	(\$1,361,527.52)	\$0.00	\$122,103.74	\$0.00	\$70,646,303.45

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