

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 06**

Exhibit F-I-A

**143 - Fort Payne City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$17,247,384.36	(\$658,626.68)	\$0.00	\$89,780.74	\$0.00	\$376,393.34	\$0.00
Investments	\$11,634.48	\$0.00	\$0.00	\$0.00	\$0.00	\$25,173.91	\$0.00
Receivables	\$28,128.75	\$3,169.00	\$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
<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>\$17,287,147.59</b>	<b>(\$532,651.48)</b>	<b>\$0.00</b>	<b>\$89,780.74</b>	<b>\$0.00</b>	<b>\$401,567.25</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	\$225.00	\$0.00
Interfund Payable							
Other Liabilities	\$4,390.82	\$61,526.41	\$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>\$4,390.82</b>	<b>\$61,526.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$225.00</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	\$402,101.75	\$1,302,973.65	\$0.00	\$2,494,009.45	\$0.00	\$71,598.33	\$0.00
Unreserved Fund balance	\$16,880,655.02	(\$1,897,131.54)	\$0.00	(\$2,404,228.71)	\$0.00	\$329,743.92	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,282,756.77</b>	<b>(\$594,157.89)</b>	<b>\$0.00</b>	<b>\$89,780.74</b>	<b>\$0.00</b>	<b>\$401,342.25</b>	<b>\$70,531,242.23</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,287,147.59</b>	<b>(\$532,631.48)</b>	<b>\$0.00</b>	<b>\$89,780.74</b>	<b>\$0.00</b>	<b>\$401,567.25</b>	<b>\$70,646,303.45</b>

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