

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 02**

**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>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	\$16,471,598.06	(\$3,162,981.50)	\$0.00	(\$145,009.58)	\$0.00	\$470,697.54
Investments	\$11,634.48	\$0.00	\$0.00	\$0.00	\$0.00	\$25,210.61
Receivables	\$1,102,190.30	\$3,122,324.27	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables						
Inventories	\$0.00	\$192,897.09	\$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
<b>Other Debits:</b>						
Amounts Available						
Amounts to be Provided						
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,566.00
<b>Total Assets and Other Debits:</b>	<b>\$17,585,422.84</b>	<b>\$152,239.86</b>	<b>\$0.00</b>	<b>(\$145,009.58)</b>	<b>\$0.00</b>	<b>\$495,908.15</b>
<b>Liabilities and Fund Equity:</b>						
<b>Liabilities:</b>						
Claims Payable						
Interfund Payable						
Other Liabilities	\$3,855.46	\$48,949.67	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,566.00
<b>Total Liabilities:</b>	<b>\$3,855.46</b>	<b>\$48,949.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,566.00</b>
<b>Fund Equity:</b>						
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,531,242.23
Contributed Capital						
Reserved Fund Balance	\$507,653.71	\$2,051,279.48	\$0.00	\$1,253,555.10	\$0.00	\$131,992.38
Unreserved Fund balance	\$17,073,913.67	(\$1,947,989.29)	\$0.00	(\$1,398,564.68)	\$0.00	\$363,915.77
<b>Total Fund Equity:</b>	<b>\$17,581,567.38</b>	<b>\$103,290.19</b>	<b>\$0.00</b>	<b>(\$145,009.58)</b>	<b>\$0.00</b>	<b>\$495,908.15</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,585,422.84</b>	<b>\$152,239.86</b>	<b>\$0.00</b>	<b>(\$145,009.58)</b>	<b>\$0.00</b>	<b>\$495,908.15</b>

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