

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year Ended September 30, 2022**

**143 - Fort Payne City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$24,390,672.54	\$0.00	\$0.00	\$1,202,625.00	\$0.00	\$25,593,297.54
Federal Sources	\$73,041.06	\$8,525,144.49	\$0.00	\$0.00	\$0.00	\$8,598,185.55
Local Sources	\$7,069,325.79	\$735,399.51	\$530,238.00	\$0.00	\$750,478.25	\$9,085,441.55
Other Sources	\$364,886.40	\$110,730.20	\$0.00	\$0.00	\$0.00	\$475,616.60
<b>Total Revenues:</b>	<b>\$31,897,925.79</b>	<b>\$9,371,274.20</b>	<b>\$530,238.00</b>	<b>\$1,202,625.00</b>	<b>\$750,478.25</b>	<b>\$43,752,541.24</b>
<b>Expenditures</b>						
Instructional Services	\$18,009,138.71	\$3,731,506.71	\$0.00	\$0.00	\$466,554.55	\$22,207,199.97
Instructional Support Services	\$4,045,385.54	\$726,489.67	\$0.00	\$0.00	\$45,529.81	\$4,817,405.02
Operation & Maintenance Services	\$2,621,014.30	\$177,993.70	\$0.00	\$172,414.86	\$14,825.60	\$2,986,248.46
Auxiliary Services	\$1,533,941.94	\$3,233,842.77	\$0.00	\$166,782.00	\$0.00	\$4,934,566.71
General Administrative Services	\$974,401.07	\$417,886.76	\$0.00	\$4,979.00	\$0.00	\$1,397,266.83
Capital Outlay	\$0.00	\$716,205.18	\$0.00	\$4,762,706.97	\$0.00	\$5,478,912.15
Debt Service	\$0.00	\$0.00	\$530,238.00	\$91,495.22	\$0.00	\$621,733.22
Other Expenditures	\$958,199.78	\$287,306.63	\$0.00	\$0.00	\$190,621.80	\$1,436,128.21
<b>Total Expenditures:</b>	<b>\$28,142,081.34</b>	<b>\$9,291,231.42</b>	<b>\$530,238.00</b>	<b>\$5,198,378.05</b>	<b>\$717,531.76</b>	<b>\$43,879,460.57</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$575,173.56	\$74,940.00	\$0.00	\$2,750,257.92	\$22,450.77	\$3,422,822.25
Other Fund Uses:	\$2,775,257.92	\$145,575.96	\$0.00	\$0.00	\$28,049.25	\$2,948,883.13
<b>Total Other Fund Sources (Uses):</b>	<b>(\$2,200,084.36)</b>	<b>(\$70,635.96)</b>	<b>\$0.00</b>	<b>\$2,750,257.92</b>	<b>(\$5,598.48)</b>	<b>\$473,939.12</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,555,760.09</b>	<b>\$9,406.82</b>	<b>\$0.00</b>	<b>(\$1,245,495.13)</b>	<b>\$27,348.01</b>	<b>\$347,019.79</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$15,187,361.51</b>	<b>\$748,510.90</b>	<b>\$0.00</b>	<b>\$1,406,590.56</b>	<b>\$341,865.57</b>	<b>\$17,684,328.54</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$16,743,121.60</b>	<b>\$757,917.72</b>	<b>\$0.00</b>	<b>\$161,095.43</b>	<b>\$369,213.58</b>	<b>\$18,031,348.33</b>

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