

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2023

Exhibit F-I-A

131 - Elba City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$2,022,804.55	(\$2,464,440.19)	(\$32,098.62)	\$151,219.76	\$0.00	(\$230,925.58)	\$0.00
Investments	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$424,711.71	\$1,296,855.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$684,244.80	\$274,071.73	\$156,114.45	\$310,728.51	\$0.00	\$293,672.01	\$0.00
Inventories	\$0.00	\$16,312.26	\$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	\$20,184,096.27
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,021,856.29
Other Debits							
Total Assets and Other Debits:	\$3,131,761.06	(\$873,200.60)	\$124,015.83	\$461,948.27	\$0.00	\$62,746.43	\$21,205,952.56
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$8,899.05	\$5,001.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$990,281.16	\$113,119.35	\$133,180.55	\$421,756.82	\$0.00	\$60,493.62	\$0.00
Other Liabilities	\$12,423.69	\$0.00	\$0.00	\$0.00	\$0.00	\$2,252.81	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,021,856.29
Total Liabilities:	\$1,011,603.90	\$118,120.66	\$133,180.55	\$421,756.82	\$0.00	\$62,746.43	\$1,021,856.29
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,184,096.27
Contributed Capital							
Reserved Fund Balance	\$0.00	\$16,312.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$2,120,157.16	(\$1,007,633.52)	(\$9,164.72)	\$40,191.45	\$0.00	\$0.00	\$0.00
Total Fund Equity:	\$2,120,157.16	(\$991,321.26)	(\$9,164.72)	\$40,191.45	\$0.00	\$0.00	\$20,184,096.27
Total Liabilities and Fund Equity:	\$3,131,761.06	(\$873,200.60)	\$124,015.83	\$461,948.27	\$0.00	\$62,746.43	\$21,205,952.56

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