

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 04**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$2,773,950.38	(\$255,602.77)	(\$93,339.20)	(\$63,235.80)	\$0.00	\$2,252.81	\$0.00
Investments	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$36,944.56	\$274,505.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$366,088.14	\$166,255.39	\$156,114.45	\$310,728.51	\$0.00	\$0.00	\$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							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,021,856.29
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,176,983.08</b>	<b>\$205,470.63</b>	<b>\$62,775.25</b>	<b>\$247,492.71</b>	<b>\$0.00</b>	<b>\$2,252.81</b>	<b>\$21,205,952.56</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$11,167.13	\$5,001.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$590,207.85	\$113,119.35	\$133,180.55	\$162,678.74	\$0.00	\$0.00	\$0.00
Other Liabilities	\$12,423.69	\$25,629.61	\$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
<b>Total Liabilities:</b>	<b>\$613,798.67</b>	<b>\$143,750.27</b>	<b>\$133,180.55</b>	<b>\$162,678.74</b>	<b>\$0.00</b>	<b>\$2,252.81</b>	<b>\$1,021,856.29</b>
<b>Fund Equity:</b>							
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	\$2,563,184.41	\$45,408.10	(\$70,405.30)	\$84,813.97	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,563,184.41</b>	<b>\$61,720.36</b>	<b>(\$70,405.30)</b>	<b>\$84,813.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,184,096.27</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,176,983.08</b>	<b>\$205,470.63</b>	<b>\$62,775.25</b>	<b>\$247,492.71</b>	<b>\$0.00</b>	<b>\$2,252.81</b>	<b>\$21,205,952.56</b>

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