

**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 2022, Fiscal Period 11**

**131 - Elba City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$3,778,727.37	\$0.00	\$0.00	\$25,270.00	\$0.00	\$3,803,997.37
Federal Sources	\$380.00	\$442,206.67	\$0.00	\$0.00	\$0.00	\$442,586.67
Local Sources	\$1,065,781.53	\$201,161.01	\$0.00	\$36.51	\$0.00	\$1,266,979.05
Other Sources	\$84,718.95	\$1,895.35	\$0.00	\$0.00	\$0.00	\$86,614.30
<b>Total Revenues:</b>	<b>\$4,929,607.85</b>	<b>\$645,263.03</b>	<b>\$0.00</b>	<b>\$25,306.51</b>	<b>\$0.00</b>	<b>\$5,600,177.39</b>
<b>Expenditures</b>						
Instructional Services	\$3,490,145.25	\$675,297.78	\$0.00	\$0.00	\$0.00	\$4,165,443.03
Instructional Support Services	\$671,886.02	\$137,155.03	\$0.00	\$0.00	\$0.00	\$809,041.05
Operation & Maintenance Services	\$513,906.00	\$59,140.37	\$0.00	\$68,735.11	\$0.00	\$641,781.48
Auxiliary Services	\$217,356.53	\$525,988.28	\$0.00	\$0.00	\$0.00	\$743,344.81
General Administrative Services	\$456,014.66	\$77,860.35	\$0.00	\$0.00	\$0.00	\$533,875.01
Capital Outlay	\$9,000.00	\$7,778.08	\$0.00	\$0.00	\$0.00	\$16,778.08
Debt Service	\$0.00	\$0.00	\$146,742.68	\$0.00	\$0.00	\$146,742.68
Other Expenditures	\$194,392.15	\$181,301.32	\$0.00	\$0.00	\$0.00	\$375,693.47
<b>Total Expenditures:</b>	<b>\$5,552,700.61</b>	<b>\$1,664,521.21</b>	<b>\$146,742.68</b>	<b>\$68,735.11</b>	<b>\$0.00</b>	<b>\$7,432,699.61</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	\$8,799.50	\$0.00	\$0.00	\$0.00	\$8,799.50
Other Fund Uses:	\$0.00	\$8,799.50	\$0.00	\$0.00	\$0.00	\$8,799.50
<b>Total Other Fund Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$623,092.76)</b>	<b>(\$1,019,258.18)</b>	<b>(\$146,742.68)</b>	<b>(\$43,428.60)</b>	<b>\$0.00</b>	<b>(\$1,832,522.22)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,642,880.52</b>	<b>(\$105,419.76)</b>	<b>(\$155,102.74)</b>	<b>\$82,308.99</b>	<b>\$0.00</b>	<b>\$1,464,667.01</b>
<b>Ending Fund Balance:</b>	<b>\$1,019,787.76</b>	<b>(\$1,124,677.94)</b>	<b>(\$301,845.42)</b>	<b>\$38,880.39</b>	<b>\$0.00</b>	<b>(\$367,855.21)</b>

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