

**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 10**

**131 - Elba City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$3,423,664.87	\$0.00	\$0.00	\$22,743.00	\$0.00	\$3,446,407.87
Federal Sources	\$300.00	\$442,206.67	\$0.00	\$0.00	\$0.00	\$442,506.67
Local Sources	\$981,563.61	\$201,161.01	\$0.00	\$36.51	\$0.00	\$1,182,761.13
Other Sources	\$80,292.97	\$1,895.35	\$0.00	\$0.00	\$0.00	\$82,188.32
<b>Total Revenues:</b>	<b>\$4,485,821.45</b>	<b>\$645,263.03</b>	<b>\$0.00</b>	<b>\$22,779.51</b>	<b>\$0.00</b>	<b>\$5,153,863.99</b>
<b>Expenditures</b>						
Instructional Services	\$3,174,486.38	\$582,175.55	\$0.00	\$0.00	\$0.00	\$3,756,661.93
Instructional Support Services	\$609,699.89	\$136,150.41	\$0.00	\$0.00	\$0.00	\$745,850.30
Operation & Maintenance Services	\$453,556.24	\$57,380.87	\$0.00	\$55,962.28	\$0.00	\$566,899.39
Auxiliary Services	\$198,424.44	\$497,171.99	\$0.00	\$0.00	\$0.00	\$695,596.43
General Administrative Services	\$414,776.44	\$68,180.79	\$0.00	\$0.00	\$0.00	\$482,957.23
Capital Outlay	\$9,000.00	\$7,778.08	\$0.00	\$0.00	\$0.00	\$16,778.08
Debt Service	\$0.00	\$0.00	\$86,277.24	\$0.00	\$0.00	\$86,277.24
Other Expenditures	\$176,651.05	\$170,806.94	\$0.00	\$0.00	\$0.00	\$347,457.99
<b>Total Expenditures:</b>	<b>\$5,036,594.44</b>	<b>\$1,519,644.63</b>	<b>\$86,277.24</b>	<b>\$55,962.28</b>	<b>\$0.00</b>	<b>\$6,698,478.59</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>(\$550,772.99)</b>	<b>(\$874,381.60)</b>	<b>(\$86,277.24)</b>	<b>(\$33,182.77)</b>	<b>\$0.00</b>	<b>(\$1,544,614.60)</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>\$1,092,107.53</b>	<b>(\$979,801.36)</b>	<b>(\$241,379.98)</b>	<b>\$49,126.22</b>	<b>\$0.00</b>	<b>(\$79,947.59)</b>

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