

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 10**

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	\$1,980,836.74	(\$2,441,911.18)	\$36,552.16	(\$56,810.79)	\$0.00	\$2,252.81	\$0.00
Investments	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$424,711.71	\$1,215,731.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$315,161.48	\$66,255.39	\$9,909.45	\$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>\$2,720,709.93</b>	<b>(\$1,139,612.02)</b>	<b>\$46,461.61</b>	<b>\$253,917.72</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	\$8,899.05	\$5,001.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$344,002.85	\$85,863.42	\$133,180.55	\$139,008.01	\$0.00	\$0.00	\$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
<b>Total Liabilities:</b>	<b>\$365,325.59</b>	<b>\$90,864.73</b>	<b>\$133,180.55</b>	<b>\$139,008.01</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	\$2,355,384.34	(\$1,246,789.01)	(\$86,718.94)	\$114,909.71	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,355,384.34</b>	<b>(\$1,230,476.75)</b>	<b>(\$86,718.94)</b>	<b>\$114,909.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,184,096.27</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,720,709.93</b>	<b>(\$1,139,612.02)</b>	<b>\$46,461.61</b>	<b>\$253,917.72</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.