

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 02**

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	\$2,399,739.91	(\$2,017,876.30)	(\$22,560.42)	(\$57,307.90)	\$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	\$2,303,432.21	\$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>\$2,802,772.61</b>	<b>\$472,123.56</b>	<b>\$133,554.03</b>	<b>\$253,420.61</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	\$2,188,973.94	\$312,061.03	\$373.48	\$90,741.87	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,188,973.94</b>	<b>\$328,373.29</b>	<b>\$373.48</b>	<b>\$90,741.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,184,096.27</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,802,772.61</b>	<b>\$472,123.56</b>	<b>\$133,554.03</b>	<b>\$253,420.61</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.