

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2022

Exhibit F-I-A

131 - Elba City Schools

| | GOVERNMENTAL | | | | PROPRIETARY | FIDUCIARY | ACCOUNT |
|---|---------------------|-------------------------|-----------------------|--------------------|--------------------|---------------------|------------------------|
| | General | Special | Debt | Capital | Enterp/ | Trust Agency | GROUPS |
| Description | | Revenue | Service | Projects | Internal | | F/A L/T Dept |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$847,731.34 | (\$1,539,359.65) | (\$308,055.50) | \$83,860.73 | \$0.00 | \$2,252.81 | \$0.00 |
| Investments | \$0.00 | \$4,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$106,054.01 | \$160,261.89 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | \$31,094.00 | \$14,127.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventories | \$0.00 | \$16,312.26 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | (\$1,547.32) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,329,007.73 |
| Construction In Progress | | | | | | | |
| Other Debits: | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,190,877.50 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$983,332.03 | (\$1,344,657.63) | (\$308,055.50) | \$83,860.73 | \$0.00 | \$2,252.81 | \$21,519,885.23 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$8,899.05 | \$38,804.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Payable | \$14,127.87 | \$31,094.00 | \$0.00 | \$0.00 | \$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 | \$1,190,877.50 |
| Total Liabilities: | \$35,450.61 | \$69,898.64 | \$0.00 | \$0.00 | \$0.00 | \$2,252.81 | \$1,190,877.50 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,329,007.73 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$0.00 | \$16,312.26 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unreserved Fund balance | \$947,881.42 | (\$1,430,868.53) | (\$308,055.50) | \$83,860.73 | \$0.00 | \$0.00 | \$0.00 |
| Total Fund Equity: | \$947,881.42 | (\$1,414,556.27) | (\$308,055.50) | \$83,860.73 | \$0.00 | \$0.00 | \$20,329,007.73 |
| Total Liabilities and Fund Equity: | \$983,332.03 | (\$1,344,657.63) | (\$308,055.50) | \$83,860.73 | \$0.00 | \$2,252.81 | \$21,519,885.23 |

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