

**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 Ended September 30, 2022**

**131 - Elba City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$4,153,708.37	\$0.00	\$0.00	\$75,493.00	\$0.00	\$4,229,201.37
Federal Sources	\$380.00	\$442,206.67	\$0.00	\$0.00	\$0.00	\$442,586.67
Local Sources	\$1,205,511.75	\$201,161.01	\$0.00	\$36.51	\$0.00	\$1,406,709.27
Other Sources	\$90,720.02	\$1,895.35	\$0.00	\$0.00	\$0.00	\$92,615.37
<b>Total Revenues:</b>	<b>\$5,450,320.14</b>	<b>\$645,263.03</b>	<b>\$0.00</b>	<b>\$75,529.51</b>	<b>\$0.00</b>	<b>\$6,171,112.68</b>
<b>Expenditures</b>						
Instructional Services	\$3,849,853.35	\$758,615.75	\$0.00	\$0.00	\$0.00	\$4,608,469.10
Instructional Support Services	\$749,241.11	\$152,927.51	\$0.00	\$0.00	\$0.00	\$902,168.62
Operation & Maintenance Services	\$554,700.99	\$62,640.37	\$0.00	\$73,977.77	\$0.00	\$691,319.13
Auxiliary Services	\$246,019.71	\$644,842.38	\$0.00	\$0.00	\$0.00	\$890,862.09
General Administrative Services	\$519,208.73	\$85,049.62	\$0.00	\$0.00	\$0.00	\$604,258.35
Capital Outlay	\$9,000.00	\$56,350.68	\$0.00	\$0.00	\$0.00	\$65,350.68
Debt Service	\$0.00	\$0.00	\$152,952.76	\$0.00	\$0.00	\$152,952.76
Other Expenditures	\$217,295.35	\$193,973.23	\$0.00	\$0.00	\$0.00	\$411,268.58
<b>Total Expenditures:</b>	<b>\$6,145,319.24</b>	<b>\$1,954,399.54</b>	<b>\$152,952.76</b>	<b>\$73,977.77</b>	<b>\$0.00</b>	<b>\$8,326,649.31</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>(\$694,999.10)</b>	<b>(\$1,309,136.51)</b>	<b>(\$152,952.76)</b>	<b>\$1,551.74</b>	<b>\$0.00</b>	<b>(\$2,155,536.63)</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 - September 30:</b>	<b>\$947,881.42</b>	<b>(\$1,414,556.27)</b>	<b>(\$308,055.50)</b>	<b>\$83,860.73</b>	<b>\$0.00</b>	<b>(\$690,869.62)</b>

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