

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2018**

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	
Assets and Other Debits:							
Assets:							
Cash	\$337,757.69	\$43,564.94	\$0.00	\$40,623.93	\$0.00	\$1,466.83	\$0.00
Investments	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$27,661.31	\$53,162.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$16,312.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,666.62)	\$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	\$1,379,608.68
Other Debits							
Total Assets and Other Debits:	\$363,752.38	\$117,040.13	\$0.00	\$40,623.93	\$0.00	\$1,466.83	\$21,708,616.41
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$6,949.43	\$14,519.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$8,466.84	\$4,428.32	\$0.00	\$0.00	\$0.00	\$1,466.83	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,379,608.68
Total Liabilities:	\$15,416.27	\$18,947.68	\$0.00	\$0.00	\$0.00	\$1,466.83	\$1,379,608.68
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	\$348,336.11	\$81,780.19	\$0.00	\$40,623.93	\$0.00	\$0.00	\$0.00
Total Fund Equity:	\$348,336.11	\$98,092.45	\$0.00	\$40,623.93	\$0.00	\$0.00	\$20,329,007.73
Total Liabilities and Fund Equity:	\$363,752.38	\$117,040.13	\$0.00	\$40,623.93	\$0.00	\$1,466.83	\$21,708,616.41

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