

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2018, Fiscal Period 10**

Exhibit F-I-A

**131 - Elba City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$770,937.88	(\$369,993.92)	\$109,409.74	\$45,482.59	\$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	\$41,448.83	\$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	(\$1,637.66)	\$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							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,379,608.68
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$796,961.53</b>	<b>(\$308,232.83)</b>	<b>\$109,409.74</b>	<b>\$45,482.59</b>	<b>\$0.00</b>	<b>\$1,466.83</b>	<b>\$21,708,616.41</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$20,672.43	\$14,519.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$8,466.84	\$0.00	\$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
<b>Total Liabilities:</b>	<b>\$29,139.27</b>	<b>\$14,519.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,466.83</b>	<b>\$1,379,608.68</b>
<b>Fund Equity:</b>							
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	\$767,822.26	(\$339,064.45)	\$109,409.74	\$45,482.59	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$767,822.26</b>	<b>(\$322,752.19)</b>	<b>\$109,409.74</b>	<b>\$45,482.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,329,007.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$796,961.53</b>	<b>(\$308,232.83)</b>	<b>\$109,409.74</b>	<b>\$45,482.59</b>	<b>\$0.00</b>	<b>\$1,466.83</b>	<b>\$21,708,616.41</b>

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