

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 07**

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	\$621,936.45	(\$210,061.15)	\$117,402.55	\$42,525.59	\$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	(\$1,546.09)	\$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>\$648,051.67</b>	<b>(\$148,300.06)</b>	<b>\$117,402.55</b>	<b>\$42,525.59</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	\$618,912.40	(\$179,131.68)	\$117,402.55	\$42,525.59	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$618,912.40</b>	<b>(\$162,819.42)</b>	<b>\$117,402.55</b>	<b>\$42,525.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,329,007.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$648,051.67</b>	<b>(\$148,300.06)</b>	<b>\$117,402.55</b>	<b>\$42,525.59</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.