

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 10**

**Exhibit F-I-A**

**131 - Elba City Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$849,845.32	\$47,122.41	(\$79,620.68)	\$127,539.07	\$0.00	\$4,569.54	\$0.00
Investments	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$27,661.31	\$0.00	\$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	(\$1,910.07)	\$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>\$875,596.56</b>	<b>\$67,434.67</b>	<b>(\$79,620.68)</b>	<b>\$127,539.07</b>	<b>\$0.00</b>	<b>\$4,569.54</b>	<b>\$21,708,616.41</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$7,232.43	\$14,518.79	\$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	\$4,569.54	\$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>\$15,699.27</b>	<b>\$18,947.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,569.54</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	\$859,897.29	\$32,175.30	(\$79,620.68)	\$127,539.07	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$859,897.29</b>	<b>\$48,487.56</b>	<b>(\$79,620.68)</b>	<b>\$127,539.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,329,007.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$875,596.56</b>	<b>\$67,434.67</b>	<b>(\$79,620.68)</b>	<b>\$127,539.07</b>	<b>\$0.00</b>	<b>\$4,569.54</b>	<b>\$21,708,616.41</b>

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