

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 08**

Exhibit F-I-A

**131 - Elba City Schools**

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS	
	General	Special Revenue	Debt Service				Capital Projects
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$638,684.29	(\$133,248.18)	(\$75,431.37)	(\$16,135.99)	\$0.00	\$0.00	\$0.00
Investments							
Receivables	(\$157,362.10)	(\$184,075.46)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories							
Other Assets							
Fixed Assets							
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$481,322.19</b>	<b>(\$317,323.64)</b>	<b>(\$75,431.37)</b>	<b>(\$16,135.99)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities							
Long-Term Liabilities							
<b>Total Liabilities:</b>							
<b>Fund Equity:</b>							
Investments in General Fixed Assets							
Contributed Capital							
Reserved Fund Balance							
Unreserved Fund balance	\$481,322.19	(\$317,323.64)	(\$75,431.37)	(\$16,135.99)	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$481,322.19</b>	<b>(\$317,323.64)</b>	<b>(\$75,431.37)</b>	<b>(\$16,135.99)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$481,322.19</b>	<b>(\$317,323.64)</b>	<b>(\$75,431.37)</b>	<b>(\$16,135.99)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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