

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 11**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,758,816.83	(\$210,677.64)	(\$153,857.42)	\$59,520.31	\$0.00	\$2,252.81	\$0.00
Investments	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$106,054.01	\$160,261.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$31,094.00	\$14,127.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$16,312.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,547.32)	\$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	\$1,190,877.50
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,894,417.52</b>	<b>(\$15,975.62)</b>	<b>(\$153,857.42)</b>	<b>\$59,520.31</b>	<b>\$0.00</b>	<b>\$2,252.81</b>	<b>\$21,519,885.23</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$8,899.05	\$42,586.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$14,127.87	\$31,094.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$12,423.69	\$0.00	\$0.00	\$0.00	\$0.00	\$2,252.81	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,190,877.50
<b>Total Liabilities:</b>	<b>\$35,450.61</b>	<b>\$73,680.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,252.81</b>	<b>\$1,190,877.50</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	\$1,858,966.91	(\$105,968.34)	(\$153,857.42)	\$59,520.31	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,858,966.91</b>	<b>(\$89,656.08)</b>	<b>(\$153,857.42)</b>	<b>\$59,520.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,329,007.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,894,417.52</b>	<b>(\$15,975.62)</b>	<b>(\$153,857.42)</b>	<b>\$59,520.31</b>	<b>\$0.00</b>	<b>\$2,252.81</b>	<b>\$21,519,885.23</b>

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