

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2015, Fiscal Period 08

Exhibit F-I-A

028 - Etowah County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$10,007,818.59	\$3,202,637.75	\$253,356.67	\$11,424,366.01	\$0.00	\$642,025.90	\$0.00
Investments	\$0.00	\$26,563.40	\$0.00	\$0.00	\$0.00	\$5,500.00	\$0.00
Receivables	\$242.93	\$365,545.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$245,188.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$39,054.38	\$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	\$121,020,327.02
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,124,496.18
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$253,356.70
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,447,772.85
Other Debits							
Total Assets and Other Debits:	\$10,047,115.90	\$3,839,935.08	\$253,356.67	\$11,424,366.01	\$0.00	\$647,525.90	\$188,845,952.75
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,942.86	\$123,303.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$52,584.94	\$0.00	\$14,127.28	\$0.00	\$127,508.40	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,701,129.55
Total Liabilities:	\$2,942.86	\$175,888.72	\$0.00	\$14,127.28	\$0.00	\$127,508.40	\$60,701,129.55
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,144,823.20
Contributed Capital							
Reserved Fund Balance	(\$10,506.79)	\$590,781.80	\$0.00	\$198,958.27	\$0.00	\$81,511.63	\$0.00
Unreserved Fund balance	\$10,054,679.83	\$3,073,264.56	\$253,356.67	\$11,211,280.46	\$0.00	\$438,505.87	\$0.00
Total Fund Equity:	\$10,044,173.04	\$3,664,046.36	\$253,356.67	\$11,410,238.73	\$0.00	\$520,017.50	\$128,144,823.20
Total Liabilities and Fund Equity:	\$10,047,115.90	\$3,839,935.08	\$253,356.67	\$11,424,366.01	\$0.00	\$647,525.90	\$188,845,952.75

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