

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 01

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	\$9,831,223.24	\$3,224,206.76	\$6,718.76	\$6,553,304.66	\$0.00	\$767,800.57	\$0.00
Investments	\$0.00	\$26,956.84	\$0.00	\$0.00	\$0.00	\$5,500.00	\$0.00
Receivables	\$573,429.43	\$620,314.99	\$0.00	\$222,000.00	\$0.00	\$1,910.17	\$0.00
Interfund Receivables	\$15,360.20	\$6,620.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$264,966.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$7,040.92	\$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	\$146,936,625.59
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$353,958.00
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,716.26
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,983,835.12
Other Debits							
Total Assets and Other Debits:	\$10,427,053.79	\$4,143,064.70	\$6,718.76	\$6,775,304.66	\$0.00	\$775,210.74	\$202,281,134.97
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$9,120.87	\$257,511.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$6,620.10	\$42,040.98	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$570,900.00	\$176,541.84	\$0.00	\$14,127.28	\$0.00	\$128,744.20	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,990,551.38
Total Liabilities:	\$586,640.97	\$476,094.58	\$0.00	\$29,127.28	\$0.00	\$128,744.20	\$54,990,551.38
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$147,290,583.59
Contributed Capital							
Reserved Fund Balance	\$418,501.13	\$588,483.84	\$0.00	\$65,282.62	\$0.00	\$52,986.71	\$0.00
Unreserved Fund balance	\$9,421,911.69	\$3,078,486.28	\$6,718.76	\$6,680,894.76	\$0.00	\$593,479.83	\$0.00
Total Fund Equity:	\$9,840,412.82	\$3,666,970.12	\$6,718.76	\$6,746,177.38	\$0.00	\$646,466.54	\$147,290,583.59
Total Liabilities and Fund Equity:	\$10,427,053.79	\$4,143,064.70	\$6,718.76	\$6,775,304.66	\$0.00	\$775,210.74	\$202,281,134.97

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