

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 04

Exhibit F-I-A

008 - Calhoun County Schools

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT	
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$23,061,442.42	\$2,844,986.73	\$1,171,331.29	\$12,279,049.68	\$0.00	\$956,285.76	\$0.00
Investments	\$0.00	\$70,675.21	\$0.00	\$0.00	\$0.00	\$27,591.98	\$0.00
Receivables	\$393.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$202,452.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,581.71)	\$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	\$106,422,430.57
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,538,546.33
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$596,382.64
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,461,788.91
Other Debits							
Total Assets and Other Debits:	\$23,060,253.98	\$3,118,114.37	\$1,171,331.29	\$12,279,049.68	\$0.00	\$983,877.74	\$184,019,148.45
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$730,716.56	\$443.40	\$0.00	\$0.00	\$0.00	\$38.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,058,171.55
Total Liabilities:	\$730,716.56	\$443.40	\$0.00	\$0.00	\$0.00	\$38.00	\$52,058,171.55
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$131,960,976.90
Contributed Capital							
Reserved Fund Balance	\$378,120.07	\$1,076,490.09	\$0.00	\$46,192.56	\$0.00	\$120,851.37	\$0.00
Unreserved Fund balance	\$21,951,417.35	\$2,041,180.88	\$1,171,331.29	\$12,232,857.12	\$0.00	\$862,988.37	\$0.00
Total Fund Equity:	\$22,329,537.42	\$3,117,670.97	\$1,171,331.29	\$12,279,049.68	\$0.00	\$983,839.74	\$131,960,976.90
Total Liabilities and Fund Equity:	\$23,060,253.98	\$3,118,114.37	\$1,171,331.29	\$12,279,049.68	\$0.00	\$983,877.74	\$184,019,148.45

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