

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 05**

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
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$22,806,838.61	\$2,708,578.30	(\$1,015,760.32)	\$12,043,454.12	\$0.00	\$1,038,654.68	\$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	(\$1,973.41)	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$22,805,258.47</b>	<b>\$2,981,705.94</b>	<b>(\$1,015,760.32)</b>	<b>\$12,043,454.12</b>	<b>\$0.00</b>	<b>\$1,066,246.66</b>	<b>\$184,019,148.45</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$3,010.63	\$0.00	\$0.00	\$0.00	\$256.95	\$0.00
Interfund Payable							
Other Liabilities	\$603,201.50	\$443.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,058,171.55
<b>Total Liabilities:</b>	<b>\$603,201.50</b>	<b>\$3,454.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$256.95</b>	<b>\$52,058,171.55</b>
<b>Fund Equity:</b>							
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	\$392,180.57	\$1,154,130.25	\$0.00	\$83,811.74	\$0.00	\$150,349.46	\$0.00
Unreserved Fund balance	\$21,809,876.40	\$1,824,121.66	(\$1,015,760.32)	\$11,959,642.38	\$0.00	\$915,640.25	\$0.00
<b>Total Fund Equity:</b>	<b>\$22,202,056.97</b>	<b>\$2,978,251.91</b>	<b>(\$1,015,760.32)</b>	<b>\$12,043,454.12</b>	<b>\$0.00</b>	<b>\$1,065,989.71</b>	<b>\$131,960,976.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$22,805,258.47</b>	<b>\$2,981,705.94</b>	<b>(\$1,015,760.32)</b>	<b>\$12,043,454.12</b>	<b>\$0.00</b>	<b>\$1,066,246.66</b>	<b>\$184,019,148.45</b>

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

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