

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 06**

Exhibit F-I-A

008 - Calhoun County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
	General	Special Revenue	Debt Service	Capital Projects	Enterp/Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$22,417,189.81	\$2,684,381.68	(\$959,481.32)	\$11,653,524.57	\$0.00	\$1,018,384.55	\$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	(\$2,362.57)	\$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:	\$22,415,220.51	\$2,957,509.32	(\$959,481.32)	\$11,653,524.57	\$0.00	\$1,045,976.53	\$184,019,148.45
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$563,697.00	\$443.40	\$0.00	\$0.00	\$0.00	\$136.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,058,171.55
Total Liabilities:	\$563,697.00	\$443.40	\$0.00	\$0.00	\$0.00	\$136.00	\$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	\$409,015.81	\$1,118,013.75	\$0.00	\$4,492.00	\$0.00	\$155,016.30	\$0.00
Unreserved Fund balance	\$21,442,507.70	\$1,839,052.17	(\$959,481.32)	\$11,649,032.57	\$0.00	\$890,824.23	\$0.00
Total Fund Equity:	\$21,851,523.51	\$2,957,065.92	(\$959,481.32)	\$11,653,524.57	\$0.00	\$1,045,840.53	\$131,960,976.90
Total Liabilities and Fund Equity:	\$22,415,220.51	\$2,957,509.32	(\$959,481.32)	\$11,653,524.57	\$0.00	\$1,045,976.53	\$184,019,148.45