

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 07**

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	\$22,442,139.16	\$2,468,100.40	(\$959,481.32)	\$11,615,544.94	\$0.00	\$983,047.99	\$0.00
Investments	\$0.00	\$70,675.21	\$0.00	\$0.00	\$0.00	\$27,591.98	\$0.00
Receivables							
Interfund Receivables							
Inventories	\$0.00	\$202,452.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,196.21)	\$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:	\$22,440,942.95	\$2,741,228.04	(\$959,481.32)	\$11,615,544.94	\$0.00	\$1,010,639.97	\$184,019,148.45
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$685,628.53	\$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
Total Liabilities:	\$685,628.53	\$563.40	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$496,913.95	\$991,216.54	\$0.00	\$18,425.00	\$0.00	\$181,234.04	\$0.00
Unreserved Fund balance	\$21,258,400.47	\$1,749,448.10	(\$959,481.32)	\$11,597,119.94	\$0.00	\$829,405.93	\$0.00
Total Fund Equity:	\$21,755,314.42	\$2,740,664.64	(\$959,481.32)	\$11,615,544.94	\$0.00	\$1,010,639.97	\$131,960,976.90
Total Liabilities and Fund Equity:	\$22,440,942.95	\$2,741,228.04	(\$959,481.32)	\$11,615,544.94	\$0.00	\$1,010,639.97	\$184,019,148.45