

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 08**

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	\$21,789,292.97	\$2,322,516.51	\$541,512.88	\$11,754,741.10	\$0.00	\$928,343.44	\$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	(\$1,976.29)	\$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:	\$21,787,316.68	\$2,595,644.15	\$541,512.88	\$11,754,741.10	\$0.00	\$955,935.42	\$184,019,148.45
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$263.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$637,070.65	\$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:	\$637,070.65	\$707.31	\$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	\$436,921.37	\$799,323.28	\$0.00	\$24,582.54	\$0.00	\$136,316.72	\$0.00
Unreserved Fund balance	\$20,713,324.66	\$1,795,613.56	\$541,512.88	\$11,730,158.56	\$0.00	\$819,618.70	\$0.00
Total Fund Equity:	\$21,150,246.03	\$2,594,936.84	\$541,512.88	\$11,754,741.10	\$0.00	\$955,935.42	\$131,960,976.90
Total Liabilities and Fund Equity:	\$21,787,316.68	\$2,595,644.15	\$541,512.88	\$11,754,741.10	\$0.00	\$955,935.42	\$184,019,148.45

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