

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2020**

Exhibit F-I-A

*016 - Coffee County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$6,802,642.07	\$529,147.50	\$2,609,582.85	\$14,900,193.66	\$0.00	\$133,932.38	\$0.00
Investments	\$1,042,729.83	\$75,336.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$226,079.38	\$552,257.27	\$0.00	\$1,095,798.38	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$265,274.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$86,172.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$3,293.48	\$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	\$41,342,121.16
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,583,385.88
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,609,582.85
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,445,518.42
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$8,340,019.32</b>	<b>\$1,242,913.67</b>	<b>\$2,609,582.85</b>	<b>\$15,995,992.04</b>	<b>\$0.00</b>	<b>\$133,932.38</b>	<b>\$63,980,608.31</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$265,274.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$88,027.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$780,256.65	\$0.00	\$0.00	\$21,055,101.27
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$353,301.80</b>	<b>\$0.00</b>	<b>\$780,256.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,055,101.27</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,925,507.04
Contributed Capital							
Reserved Fund Balance	\$0.00	\$86,352.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$8,340,019.32	\$803,259.04	\$2,609,582.85	\$15,215,735.39	\$0.00	\$133,932.38	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,340,019.32</b>	<b>\$889,611.87</b>	<b>\$2,609,582.85</b>	<b>\$15,215,735.39</b>	<b>\$0.00</b>	<b>\$133,932.38</b>	<b>\$42,925,507.04</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$8,340,019.32</b>	<b>\$1,242,913.67</b>	<b>\$2,609,582.85</b>	<b>\$15,995,992.04</b>	<b>\$0.00</b>	<b>\$133,932.38</b>	<b>\$63,980,608.31</b>

Information in this report has NOT been reconciled to the corresponding bank statements.