

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 09**

**Exhibit F-I-A**

**016 - Coffee County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$8,955,411.56	\$1,084,216.48	\$2,129,883.65	\$16,781,108.64	\$0.00	\$169,373.73	\$0.00
Investments	\$1,043,509.91	\$75,753.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$4.68	\$135,424.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$108,498.51	\$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	\$2,754.66	\$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	\$18,344,914.48
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$10,110,179.32</b>	<b>\$1,381,567.33</b>	<b>\$2,129,883.65</b>	<b>\$16,781,108.64</b>	<b>\$0.00</b>	<b>\$169,373.73</b>	<b>\$63,880,004.37</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$1,750.00)	\$393.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$108,498.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$35,497.86	\$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	\$20,954,497.33
<b>Total Liabilities:</b>	<b>(\$1,750.00)</b>	<b>\$144,389.47</b>	<b>\$0.00</b>	<b>\$780,256.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,954,497.33</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	\$968,736.45	\$936,198.99	\$0.00	\$182,056.00	\$0.00	\$33,101.35	\$0.00
Unreserved Fund balance	\$9,143,192.87	\$300,978.87	\$2,129,883.65	\$15,818,795.99	\$0.00	\$136,272.38	\$0.00
<b>Total Fund Equity:</b>	<b>\$10,111,929.32</b>	<b>\$1,237,177.86</b>	<b>\$2,129,883.65</b>	<b>\$16,000,851.99</b>	<b>\$0.00</b>	<b>\$169,373.73</b>	<b>\$42,925,507.04</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,110,179.32</b>	<b>\$1,381,567.33</b>	<b>\$2,129,883.65</b>	<b>\$16,781,108.64</b>	<b>\$0.00</b>	<b>\$169,373.73</b>	<b>\$63,880,004.37</b>

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