

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2010**

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	\$4,943,252.83	\$921,704.10	\$0.00	\$2,313,128.69	\$0.00	\$162,224.48	\$0.00
Investments	\$1,020,758.36	\$69,472.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$25,756.20	\$183,254.95	\$0.00	\$1,407,486.27	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,345,399.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$48,717.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$6,318.16	\$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	\$22,570,455.24
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,264,106.63
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,735,224.02
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,341,485.13</b>	<b>\$1,223,148.95</b>	<b>\$0.00</b>	<b>\$3,720,614.96</b>	<b>\$0.00</b>	<b>\$162,224.48</b>	<b>\$30,569,785.89</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$5,371.61	\$71.54	\$0.00	\$131,017.75	\$0.00	\$0.00	\$0.00
Interfund Payable	\$8,290.20	\$60,640.86	\$0.00	\$1,276,468.52	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$53,622.47	\$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	\$6,735,224.02
<b>Total Liabilities:</b>	<b>\$13,661.81</b>	<b>\$114,334.87</b>	<b>\$0.00</b>	<b>\$1,407,486.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,735,224.02</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,834,561.87
Contributed Capital							
Reserved Fund Balance	\$685.80	\$66,376.83	\$0.00	\$116,407.91	\$0.00	\$290.00	\$0.00
Unreserved Fund balance	\$7,327,137.52	\$1,042,437.25	\$0.00	\$2,196,720.78	\$0.00	\$161,934.48	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,327,823.32</b>	<b>\$1,108,814.08</b>	<b>\$0.00</b>	<b>\$2,313,128.69</b>	<b>\$0.00</b>	<b>\$162,224.48</b>	<b>\$23,834,561.87</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,341,485.13</b>	<b>\$1,223,148.95</b>	<b>\$0.00</b>	<b>\$3,720,614.96</b>	<b>\$0.00</b>	<b>\$162,224.48</b>	<b>\$30,569,785.89</b>