

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2012**

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	\$7,989,468.74	\$1,206,419.85	\$251,193.93	\$1,382,014.44	\$0.00	\$153,806.79	\$0.00
Investments	\$1,022,798.84	\$69,372.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$288,658.41	\$187,660.31	\$0.00	\$0.28	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$298,062.29	\$23,233.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$54,891.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$7,238.94	\$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	\$27,745,622.85
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$506,401.33
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$201,098.32
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,204,543.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,606,227.22</b>	<b>\$1,541,578.21</b>	<b>\$251,193.93</b>	<b>\$1,382,014.72</b>	<b>\$0.00</b>	<b>\$153,806.79</b>	<b>\$35,657,666.33</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$181,167.44	\$103,187.65	\$0.00	\$162,416.77	\$0.00	\$0.00	\$0.00
Interfund Payable	\$6,686.21	\$202,153.23	\$0.00	\$112,456.78	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$27,336.36	\$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	\$7,405,642.15
<b>Total Liabilities:</b>	<b>\$187,853.65</b>	<b>\$332,677.24</b>	<b>\$0.00</b>	<b>\$274,873.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,405,642.15</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,252,024.18
Contributed Capital							
Reserved Fund Balance	\$76,537.22	\$83,181.37	\$0.00	\$4,549.87	\$0.00	\$2,832.39	\$0.00
Unreserved Fund balance	\$9,341,836.35	\$1,125,719.60	\$251,193.93	\$1,102,591.30	\$0.00	\$150,974.40	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,418,373.57</b>	<b>\$1,208,900.97</b>	<b>\$251,193.93</b>	<b>\$1,107,141.17</b>	<b>\$0.00</b>	<b>\$153,806.79</b>	<b>\$28,252,024.18</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,606,227.22</b>	<b>\$1,541,578.21</b>	<b>\$251,193.93</b>	<b>\$1,382,014.72</b>	<b>\$0.00</b>	<b>\$153,806.79</b>	<b>\$35,657,666.33</b>

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