

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2019**

Exhibit F-I-A

*016 - Coffee County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$6,128,160.40	\$685,123.00	\$2,277,565.93	\$823,932.16	\$0.00	\$129,913.84	\$0.00
Investments	\$1,031,372.59	\$72,593.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$208,187.89	\$272,246.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$41,139.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$79,112.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,519,610.30
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118,458.60
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,277,565.93
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,591,643.75
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$7,408,860.73</b>	<b>\$1,109,075.63</b>	<b>\$2,277,565.93</b>	<b>\$823,932.16</b>	<b>\$0.00</b>	<b>\$129,913.84</b>	<b>\$49,507,278.58</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$41,139.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$68,124.51	\$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	\$8,869,209.68
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$109,364.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,869,209.68</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,638,068.90
Contributed Capital							
Reserved Fund Balance	\$0.00	\$79,292.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$7,408,860.73	\$920,418.32	\$2,277,565.93	\$823,932.16	\$0.00	\$129,913.84	\$0.00
<b>Total Fund Equity:</b>	<b>\$7,408,860.73</b>	<b>\$999,711.27</b>	<b>\$2,277,565.93</b>	<b>\$823,932.16</b>	<b>\$0.00</b>	<b>\$129,913.84</b>	<b>\$40,638,068.90</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$7,408,860.73</b>	<b>\$1,109,075.63</b>	<b>\$2,277,565.93</b>	<b>\$823,932.16</b>	<b>\$0.00</b>	<b>\$129,913.84</b>	<b>\$49,507,278.58</b>

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