

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 10**

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	\$8,649,416.04	\$918,076.04	\$2,077,540.73	\$16,615,819.64	\$0.00	\$200,457.00	\$0.00
Investments	\$1,043,509.91	\$75,753.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$4.68	\$205,979.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$193,686.60	\$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	\$5,173.61	\$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>\$9,891,790.84</b>	<b>\$1,285,981.27</b>	<b>\$2,077,540.73</b>	<b>\$16,615,819.64</b>	<b>\$0.00</b>	<b>\$200,457.00</b>	<b>\$63,880,004.37</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$393.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$193,686.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$33,316.75	\$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>\$0.00</b>	<b>\$227,396.45</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	\$704,728.31	\$902,042.92	\$0.00	\$0.00	\$0.00	\$28,773.97	\$0.00
Unreserved Fund balance	\$9,187,062.53	\$156,541.90	\$2,077,540.73	\$15,835,562.99	\$0.00	\$171,683.03	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,891,790.84</b>	<b>\$1,058,584.82</b>	<b>\$2,077,540.73</b>	<b>\$15,835,562.99</b>	<b>\$0.00</b>	<b>\$200,457.00</b>	<b>\$42,925,507.04</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,891,790.84</b>	<b>\$1,285,981.27</b>	<b>\$2,077,540.73</b>	<b>\$16,615,819.64</b>	<b>\$0.00</b>	<b>\$200,457.00</b>	<b>\$63,880,004.37</b>

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