

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 01**

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	\$8,479,245.61	\$1,816,612.96	\$3,256,337.21	\$17,057,158.58	\$0.00	\$259,144.16	\$0.00
Investments	\$1,045,201.98	\$75,753.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$43,293.67	\$563,349.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$482,658.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$119,644.36	\$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	\$52,137,866.20
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,968,475.63
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,309,417.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,954,982.49
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$10,050,399.32</b>	<b>\$2,575,360.62</b>	<b>\$3,256,337.21</b>	<b>\$17,057,158.58</b>	<b>\$0.00</b>	<b>\$259,144.16</b>	<b>\$75,370,741.32</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	(\$23,876.45)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$496,123.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$169,197.12	\$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	\$20,264,399.49
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$641,443.73</b>	<b>\$0.00</b>	<b>\$780,256.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,264,399.49</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,106,341.83
Contributed Capital							
Reserved Fund Balance	\$722,839.13	\$521,009.42	\$0.00	\$198,812.00	\$0.00	\$7,515.00	\$0.00
Unreserved Fund balance	\$9,327,560.19	\$1,412,907.47	\$3,256,337.21	\$16,078,089.93	\$0.00	\$251,629.16	\$0.00
<b>Total Fund Equity:</b>	<b>\$10,050,399.32</b>	<b>\$1,933,916.89</b>	<b>\$3,256,337.21</b>	<b>\$16,276,901.93</b>	<b>\$0.00</b>	<b>\$259,144.16</b>	<b>\$55,106,341.83</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,050,399.32</b>	<b>\$2,575,360.62</b>	<b>\$3,256,337.21</b>	<b>\$17,057,158.58</b>	<b>\$0.00</b>	<b>\$259,144.16</b>	<b>\$75,370,741.32</b>

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