

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2021**

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	\$6,762,321.89	\$512,729.58	\$2,953,390.66	\$15,104,790.66	\$0.00	\$194,178.84	\$0.00
Investments	\$1,043,770.07	\$75,753.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$106,954.61	\$2,166,599.49	\$0.00	\$1,235,796.95	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,404,118.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$68,442.31	\$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	\$44,727,527.87
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,626,856.67
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,953,390.66
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,842,227.19
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,317,165.42</b>	<b>\$2,823,525.03</b>	<b>\$2,953,390.66</b>	<b>\$16,340,587.61</b>	<b>\$0.00</b>	<b>\$194,178.84</b>	<b>\$70,150,002.39</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$1,404,118.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$69,075.72	\$0.00	\$0.00	\$0.00	\$49.80	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$780,256.65	\$0.00	\$0.00	\$20,795,617.85
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$1,473,194.57</b>	<b>\$0.00</b>	<b>\$780,256.65</b>	<b>\$0.00</b>	<b>\$49.80</b>	<b>\$20,795,617.85</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,354,384.54
Contributed Capital							
Reserved Fund Balance	\$0.00	\$68,622.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$9,317,165.42	\$1,281,707.73	\$2,953,390.66	\$15,560,330.96	\$0.00	\$194,129.04	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,317,165.42</b>	<b>\$1,350,330.46</b>	<b>\$2,953,390.66</b>	<b>\$15,560,330.96</b>	<b>\$0.00</b>	<b>\$194,129.04</b>	<b>\$49,354,384.54</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,317,165.42</b>	<b>\$2,823,525.03</b>	<b>\$2,953,390.66</b>	<b>\$16,340,587.61</b>	<b>\$0.00</b>	<b>\$194,178.84</b>	<b>\$70,150,002.39</b>

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