

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 06**

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$9,814,453.24 | \$1,755,521.01 | \$2,638,488.80 | \$15,798,000.91 | \$0.00 | \$203,497.40 | \$0.00 |
| Investments | \$1,044,030.29 | \$75,753.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$7,000.00 | \$285,980.57 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interfund Receivables | | | | | | | |
| 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 | \$44,563,117.41 |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,854,537.02 |
| Other Debits: | | | | | | | |
| 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 | \$17,759,227.19 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$10,865,483.53 | \$2,185,697.54 | \$2,638,488.80 | \$15,798,000.91 | \$0.00 | \$203,497.40 | \$71,130,272.28 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | (\$3,800.00) | \$0.00 | \$0.00 | \$0.00 | \$82.00 | \$0.00 |
| Interfund Payable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | \$0.00 | \$34,786.79 | \$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 | \$20,712,617.85 |
| Total Liabilities: | \$0.00 | \$30,986.79 | \$0.00 | \$780,256.65 | \$0.00 | \$82.00 | \$20,712,617.85 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,417,654.43 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$418,193.91 | \$238,319.15 | \$0.00 | \$198,812.00 | \$0.00 | \$20,429.50 | \$0.00 |
| Unreserved Fund balance | \$10,447,289.62 | \$1,916,391.60 | \$2,638,488.80 | \$14,818,932.26 | \$0.00 | \$182,985.90 | \$0.00 |
| Total Fund Equity: | \$10,865,483.53 | \$2,154,710.75 | \$2,638,488.80 | \$15,017,744.26 | \$0.00 | \$203,415.40 | \$50,417,654.43 |
| Total Liabilities and Fund Equity: | \$10,865,483.53 | \$2,185,697.54 | \$2,638,488.80 | \$15,798,000.91 | \$0.00 | \$203,497.40 | \$71,130,272.28 |

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