

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 10**

**Exhibit F-I-A**

**016 - Coffee County Schools**

016 - Coffee County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,221,241.60	\$1,569,471.71	\$2,702,039.94	\$5,158,551.13	\$0.00	\$280,549.78	\$0.00
Investments	\$1,048,332.09	\$75,753.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$16,614.63	(\$98,678.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
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	\$1,928,908.50
Other Debits:							
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	\$16,755,891.57
Other Debits							
Total Assets and Other Debits:	\$13,286,188.32	\$1,666,191.28	\$2,702,039.94	\$5,158,551.13	\$0.00	\$280,549.78	\$74,132,083.27
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	(\$19,776.94)	\$0.00	\$0.00	\$0.00	\$1,565.85	\$0.00
Interfund Payable	\$0.00	\$13,465.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$194,271.62	\$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	\$20,065,308.57
Total Liabilities:	\$0.00	\$187,959.68	\$0.00	\$780,256.65	\$0.00	\$1,565.85	\$20,065,308.57
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,066,774.70
Contributed Capital							
Reserved Fund Balance	\$1,197,888.97	\$520,010.47	\$0.00	\$435,996.95	\$0.00	\$38,501.16	\$0.00
Unreserved Fund balance	\$12,088,299.35	\$958,221.13	\$2,702,039.94	\$3,942,297.53	\$0.00	\$240,482.77	\$0.00
Total Fund Equity:	\$13,286,188.32	\$1,478,231.60	\$2,702,039.94	\$4,378,294.48	\$0.00	\$278,983.93	\$54,066,774.70
Total Liabilities and Fund Equity:	\$13,286,188.32	\$1,666,191.28	\$2,702,039.94	\$5,158,551.13	\$0.00	\$280,549.78	\$74,132,083.27

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