

COFFEE COUNTY BOARD OF EDUCATION
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 AUGUST 31, 2024

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A
	DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	18,903,796.40	1,841,580.42	3,016,501.44	972,874.81	0.00	282,657.57	0.00
INVESTMENTS	1,052,520.17	76,141.32	0.00	0.00	0.00	0.00	0.00
RECEIVABLES							
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	27,271.90	2,514.95	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	90,308.81	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	372.89	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	62,120,423.13
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS							
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	3,678,095.50
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	15,922,116.48
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	19,983,961.36	2,010,545.50	3,016,501.44	972,874.81	0.00	282,657.57	81,720,635.11
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	(400.00)	4,287.51	0.00	0.00	0.00	1,511.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	26,238.70	0.00	0.00	0.00	0.00	0.00
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	19,600,211.98
TOTAL LIABILITIES	(400.00)	30,526.21	0.00	0.00	0.00	1,511.00	19,600,211.98
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	62,120,423.13
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	770,707.83	578,977.68	0.00	0.00	0.00	30,274.44	0.00
UNRESERVED FUND BALANCE	19,213,653.53	1,401,041.61	3,016,501.44	972,874.81	0.00	250,872.13	0.00
TOTAL FUND EQUITY	19,984,361.36	1,980,019.29	3,016,501.44	972,874.81	0.00	281,146.57	62,120,423.13
TOTAL LIABILITIES & FUND EQUITY	19,983,961.36	2,010,545.50	3,016,501.44	972,874.81	0.00	282,657.57	81,720,635.11