

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 02**

**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	\$16,689,656.84	\$1,584,099.65	\$3,953,685.65	\$901,376.50	\$0.00	\$327,351.56	\$0.00
Investments	\$1,053,569.80	\$76,141.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$31,958.07	\$331,882.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$139,152.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$97,129.75	\$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	\$63,910,210.99
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,385,665.50
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,059,815.81
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,056,344.46
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$17,914,710.57</b>	<b>\$2,089,252.75</b>	<b>\$3,953,685.65</b>	<b>\$901,376.50</b>	<b>\$0.00</b>	<b>\$327,351.56</b>	<b>\$85,412,036.76</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$897.65)	\$1,203.74	\$0.00	\$0.00	\$0.00	\$210.00	\$0.00
Interfund Payable	\$0.00	\$139,152.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$22,219.18	\$107,734.39	\$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	\$19,116,160.27
<b>Total Liabilities:</b>	<b>\$21,321.53</b>	<b>\$248,091.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$210.00</b>	<b>\$19,116,160.27</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,295,876.49
Contributed Capital							
Reserved Fund Balance	\$683,381.26	\$189,763.49	\$0.00	\$153,908.00	\$0.00	\$31,854.90	\$0.00
Unreserved Fund balance	\$17,210,007.78	\$1,651,398.16	\$3,953,685.65	\$747,468.50	\$0.00	\$295,286.66	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,893,389.04</b>	<b>\$1,841,161.65</b>	<b>\$3,953,685.65</b>	<b>\$901,376.50</b>	<b>\$0.00</b>	<b>\$327,141.56</b>	<b>\$66,295,876.49</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,914,710.57</b>	<b>\$2,089,252.75</b>	<b>\$3,953,685.65</b>	<b>\$901,376.50</b>	<b>\$0.00</b>	<b>\$327,351.56</b>	<b>\$85,412,036.76</b>

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