

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 11**

**Exhibit F-I-A**

**016 - Coffee County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$21,064,810.07	\$953,674.47	\$3,427,469.56	\$1,080,398.07	\$0.00	\$362,008.62	\$0.00
Investments	\$1,056,724.98	\$76,332.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$31,958.07	\$508,186.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$272,202.26	\$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	\$14,862,529.41
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$22,426,068.27</b>	<b>\$1,635,323.45</b>	<b>\$3,427,469.56</b>	<b>\$1,080,398.07</b>	<b>\$0.00</b>	<b>\$362,008.62</b>	<b>\$85,218,221.71</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$782.24)	\$3,401.39	\$0.00	\$0.00	\$0.00	\$1,076.58	\$0.00
Interfund Payable	\$0.00	\$272,202.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$105,346.82	\$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	\$18,922,345.22
<b>Total Liabilities:</b>	<b>(\$782.24)</b>	<b>\$380,950.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,076.58</b>	<b>\$18,922,345.22</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	\$735,291.95	\$251,226.00	\$0.00	\$461,724.00	\$0.00	\$81,811.31	\$0.00
Unreserved Fund balance	\$21,691,558.56	\$1,003,146.98	\$3,427,469.56	\$618,674.07	\$0.00	\$279,120.73	\$0.00
<b>Total Fund Equity:</b>	<b>\$22,426,850.51</b>	<b>\$1,254,372.98</b>	<b>\$3,427,469.56</b>	<b>\$1,080,398.07</b>	<b>\$0.00</b>	<b>\$360,932.04</b>	<b>\$66,295,876.49</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$22,426,068.27</b>	<b>\$1,635,323.45</b>	<b>\$3,427,469.56</b>	<b>\$1,080,398.07</b>	<b>\$0.00</b>	<b>\$362,008.62</b>	<b>\$85,218,221.71</b>

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