

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2025**

**Exhibit F-I-A**

**016 - Coffee County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$18,137,716.84	\$1,163,379.21	\$4,339,409.03	\$1,248,151.68	\$0.00	\$364,712.85	\$0.00
Investments	\$1,057,778.80	\$76,408.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$566,465.65	\$708,263.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$355,870.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$93,552.01	\$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	\$67,328,390.72
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,697,569.84
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,339,409.03
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,286,772.62
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$20,117,831.82</b>	<b>\$2,041,602.70</b>	<b>\$4,339,409.03</b>	<b>\$1,248,151.68</b>	<b>\$0.00</b>	<b>\$364,712.85</b>	<b>\$88,652,142.21</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$56,943.00	\$298,927.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$20,794.95	\$108,775.95	\$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	\$18,626,181.65
<b>Total Liabilities:</b>	<b>\$77,737.95</b>	<b>\$407,703.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,626,181.65</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,025,960.56
Contributed Capital							
Reserved Fund Balance	\$0.00	\$93,552.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$20,040,093.87	\$1,540,347.21	\$4,339,409.03	\$1,248,151.68	\$0.00	\$364,712.85	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,040,093.87</b>	<b>\$1,633,899.22</b>	<b>\$4,339,409.03</b>	<b>\$1,248,151.68</b>	<b>\$0.00</b>	<b>\$364,712.85</b>	<b>\$70,025,960.56</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,117,831.82</b>	<b>\$2,041,602.70</b>	<b>\$4,339,409.03</b>	<b>\$1,248,151.68</b>	<b>\$0.00</b>	<b>\$364,712.85</b>	<b>\$88,652,142.21</b>

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