

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 01**

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	\$16,834,585.91	\$1,276,808.87	\$4,006,095.23	\$1,099,747.50	\$0.00	\$319,389.91	\$0.00
Investments	\$1,053,569.80	\$76,141.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$19,400.45	\$418,072.90	\$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	\$61,843,101.15
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$277,321.98
<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>\$18,047,082.02</b>	<b>\$1,868,152.84</b>	<b>\$4,006,095.23</b>	<b>\$1,099,747.50</b>	<b>\$0.00</b>	<b>\$319,389.91</b>	<b>\$81,236,583.40</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$550.00	\$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	\$107,525.11	\$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>\$22,219.18</b>	<b>\$247,228.08</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	\$62,120,423.13
Contributed Capital							
Reserved Fund Balance	\$522,329.61	\$172,229.54	\$0.00	\$153,908.00	\$0.00	\$41,178.15	\$0.00
Unreserved Fund balance	\$17,502,533.23	\$1,448,695.22	\$4,006,095.23	\$945,839.50	\$0.00	\$278,001.76	\$0.00
<b>Total Fund Equity:</b>	<b>\$18,024,862.84</b>	<b>\$1,620,924.76</b>	<b>\$4,006,095.23</b>	<b>\$1,099,747.50</b>	<b>\$0.00</b>	<b>\$319,179.91</b>	<b>\$62,120,423.13</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$18,047,082.02</b>	<b>\$1,868,152.84</b>	<b>\$4,006,095.23</b>	<b>\$1,099,747.50</b>	<b>\$0.00</b>	<b>\$319,389.91</b>	<b>\$81,236,583.40</b>

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