

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, Fiscal Period 09**

**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                                      | \$19,092,590.56        | \$1,756,476.72        | \$3,614,655.40        | \$1,041,230.07        | \$0.00             | \$317,585.07        | \$0.00                 |
| Investments                               | \$1,056,724.98         | \$76,332.60           | \$0.00                | \$0.00                | \$0.00             | \$0.00              | \$0.00                 |
| Receivables                               | \$31,958.07            | \$285,270.34          | \$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              | \$15,056,344.46        |
| Other Debits                              |                        |                       |                       |                       |                    |                     |                        |
| <b>Total Assets and Other Debits:</b>     | <b>\$20,453,848.76</b> | <b>\$2,215,209.41</b> | <b>\$3,614,655.40</b> | <b>\$1,041,230.07</b> | <b>\$0.00</b>      | <b>\$317,585.07</b> | <b>\$85,412,036.76</b> |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                       |                       |                    |                     |                        |
| <b>Liabilities:</b>                       |                        |                       |                       |                       |                    |                     |                        |
| Claims Payable                            | (\$76.41)              | \$1,431.68            | \$0.00                | \$0.00                | \$0.00             | \$627.60            | \$0.00                 |
| Interfund Payable                         | \$0.00                 | \$272,202.26          | \$0.00                | \$0.00                | \$0.00             | \$0.00              | \$0.00                 |
| Other Liabilities                         | \$0.00                 | \$104,149.52          | \$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>(\$76.41)</b>       | <b>\$377,783.46</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>      | <b>\$627.60</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                     | \$1,281,752.54         | \$211,649.41          | \$0.00                | \$461,724.00          | \$0.00             | \$63,973.35         | \$0.00                 |
| Unreserved Fund balance                   | \$19,172,172.63        | \$1,625,776.54        | \$3,614,655.40        | \$579,506.07          | \$0.00             | \$252,984.12        | \$0.00                 |
| <b>Total Fund Equity:</b>                 | <b>\$20,453,925.17</b> | <b>\$1,837,425.95</b> | <b>\$3,614,655.40</b> | <b>\$1,041,230.07</b> | <b>\$0.00</b>      | <b>\$316,957.47</b> | <b>\$66,295,876.49</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$20,453,848.76</b> | <b>\$2,215,209.41</b> | <b>\$3,614,655.40</b> | <b>\$1,041,230.07</b> | <b>\$0.00</b>      | <b>\$317,585.07</b> | <b>\$85,412,036.76</b> |

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