

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-I-A

**Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 02**

016 - Coffee County Schools		GOVERNMENTAL			PROPRIETARY		FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency		F/A L/T Dept
Assets and Other Debits:								
Assets:								
Cash	\$18,646,571.26	\$1,432,211.43	\$4,349,630.82	\$1,288,583.68	\$0.00	\$394,715.53		\$0.00
Investments	\$1,057,778.80	\$76,408.32	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Receivables	\$51,253.21	\$178,415.51	\$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
Other Debits:								
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$4,455,127.66
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$14,171,053.99
Other Debits								
Total Assets and Other Debits:	\$20,111,473.80	\$1,780,587.27	\$4,349,630.82	\$1,288,583.68	\$0.00	\$394,715.53		\$88,652,142.21
Liabilities and Fund Equity:								
Liabilities:								
Claims Payable	\$9,720.00	(\$4,601.00)	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Interfund Payable	\$56,943.00	\$298,927.53	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Other Liabilities	\$0.00	\$108,087.93	\$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
Total Liabilities:	\$66,663.00	\$402,414.46	\$0.00	\$0.00	\$0.00	\$0.00		\$18,626,181.65
Fund Equity:								
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	\$694,659.27	\$173,514.52	\$0.00	\$0.00	\$0.00	\$39,106.53		\$0.00
Unreserved Fund balance	\$19,350,151.53	\$1,204,658.29	\$4,349,630.82	\$1,288,583.68	\$0.00	\$355,609.00		\$0.00
Total Fund Equity:	\$20,044,810.80	\$1,378,172.81	\$4,349,630.82	\$1,288,583.68	\$0.00	\$394,715.53		\$70,025,960.56
Total Liabilities and Fund Equity:	\$20,111,473.80	\$1,780,587.27	\$4,349,630.82	\$1,288,583.68	\$0.00	\$394,715.53		\$88,652,142.21

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