

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 02**

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
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.