

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01

Exhibit F-I-A

016 - Coffee County Schools

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	\$18,370,839.58	\$1,542,823.56	\$4,401,723.74	\$1,268,367.68	\$0.00	\$418,587.21	\$0.00
Investments	\$1,057,778.80	\$76,408.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$123,559.57	\$280,365.98	\$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:	\$19,908,048.48	\$1,993,149.87	\$4,401,723.74	\$1,268,367.68	\$0.00	\$418,587.21	\$88,652,142.21
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$56,943.00	\$298,927.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$108,360.54	\$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:	\$56,943.00	\$407,288.07	\$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	\$326,113.38	\$174,133.29	\$0.00	\$0.00	\$0.00	\$40,899.35	\$0.00
Unreserved Fund balance	\$19,524,992.10	\$1,411,728.51	\$4,401,723.74	\$1,268,367.68	\$0.00	\$377,687.86	\$0.00
Total Fund Equity:	\$19,851,105.48	\$1,585,861.80	\$4,401,723.74	\$1,268,367.68	\$0.00	\$418,587.21	\$70,025,960.56
Total Liabilities and Fund Equity:	\$19,908,048.48	\$1,993,149.87	\$4,401,723.74	\$1,268,367.68	\$0.00	\$418,587.21	\$88,652,142.21

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