

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2026, Fiscal Period 07**

**Exhibit F-I-A**

*016 - Coffee County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$19,998,680.74	\$1,649,606.24	\$195,178.39	\$927,939.68	\$0.00	\$351,050.60	\$0.00
Investments	\$1,058,833.68	\$76,408.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$34,193.76	\$194,720.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
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
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$703,127.66
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,171,053.99
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$21,091,708.18</b>	<b>\$2,014,286.84</b>	<b>\$195,178.39</b>	<b>\$927,939.68</b>	<b>\$0.00</b>	<b>\$351,050.60</b>	<b>\$84,900,142.21</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$8,761.61	\$0.00	\$0.00	\$0.00	\$2,420.98	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$15,973.55	\$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	\$14,874,181.65
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$24,735.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,420.98</b>	<b>\$14,874,181.65</b>
<b>Fund Equity:</b>							
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	\$1,408,937.50	\$170,066.04	\$0.00	\$153,908.00	\$0.00	\$14,357.42	\$0.00
Unreserved Fund balance	\$19,682,770.68	\$1,819,485.64	\$195,178.39	\$774,031.68	\$0.00	\$334,272.20	\$0.00
<b>Total Fund Equity:</b>	<b>\$21,091,708.18</b>	<b>\$1,989,551.68</b>	<b>\$195,178.39</b>	<b>\$927,939.68</b>	<b>\$0.00</b>	<b>\$348,629.62</b>	<b>\$70,025,960.56</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$21,091,708.18</b>	<b>\$2,014,286.84</b>	<b>\$195,178.39</b>	<b>\$927,939.68</b>	<b>\$0.00</b>	<b>\$351,050.60</b>	<b>\$84,900,142.21</b>

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