

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04**

Exhibit F-I-A

016 - Coffee County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$20,545,307.07	\$1,412,006.80	\$4,245,444.98	\$867,291.68	\$0.00	\$366,842.31	\$0.00
Investments	\$1,058,833.68	\$76,408.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$34,193.76	\$196,695.40	\$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
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:	\$21,638,334.51	\$1,778,662.53	\$4,245,444.98	\$867,291.68	\$0.00	\$366,842.31	\$88,652,142.21
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$2,125.38	\$0.00	\$0.00	\$0.00	\$1,448.52	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$17,089.54	\$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:	\$0.00	\$19,214.92	\$0.00	\$0.00	\$0.00	\$1,448.52	\$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	\$1,036,901.63	\$180,625.23	\$0.00	\$153,908.00	\$0.00	\$20,706.00	\$0.00
Unreserved Fund balance	\$20,601,432.88	\$1,578,822.38	\$4,245,444.98	\$713,383.68	\$0.00	\$344,687.79	\$0.00
Total Fund Equity:	\$21,638,334.51	\$1,759,447.61	\$4,245,444.98	\$867,291.68	\$0.00	\$365,393.79	\$70,025,960.56
Total Liabilities and Fund Equity:	\$21,638,334.51	\$1,778,662.53	\$4,245,444.98	\$867,291.68	\$0.00	\$366,842.31	\$88,652,142.21

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