

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 06**

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	\$20,070,224.54	\$1,581,703.46	\$4,066,425.47	\$907,723.68	\$0.00	\$347,976.78	\$0.00
Investments	\$1,058,833.68	\$76,408.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$34,193.76	\$351,699.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$145,782.71	\$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:	\$21,309,034.69	\$2,103,363.30	\$4,066,425.47	\$907,723.68	\$0.00	\$347,976.78	\$88,652,142.21
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$446.20)	(\$293.17)	\$0.00	\$0.00	\$0.00	\$2,100.62	\$0.00
Interfund Payable	\$0.00	\$145,782.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$16,402.55	\$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	\$18,626,181.65
Total Liabilities:	(\$446.20)	\$161,892.09	\$0.00	\$0.00	\$0.00	\$2,100.62	\$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	\$1,266,510.30	\$140,602.89	\$0.00	\$153,908.00	\$0.00	\$8,424.24	\$0.00
Unreserved Fund balance	\$20,042,970.59	\$1,800,868.32	\$4,066,425.47	\$753,815.68	\$0.00	\$337,451.92	\$0.00
Total Fund Equity:	\$21,309,480.89	\$1,941,471.21	\$4,066,425.47	\$907,723.68	\$0.00	\$345,876.16	\$70,025,960.56
Total Liabilities and Fund Equity:	\$21,309,034.69	\$2,103,363.30	\$4,066,425.47	\$907,723.68	\$0.00	\$347,976.78	\$88,652,142.21

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