

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2026, Fiscal Period 03**

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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$18,584,034.34	\$2,121,352.47	\$4,297,537.90	\$1,308,799.68	\$0.00	\$371,805.74	\$0.00
Investments	\$1,058,833.68	\$76,408.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$34,193.76	\$335,751.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$498,674.94	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$20,175,736.72</b>	<b>\$2,627,064.45</b>	<b>\$4,297,537.90</b>	<b>\$1,308,799.68</b>	<b>\$0.00</b>	<b>\$371,805.74</b>	<b>\$88,652,142.21</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$5,922.90	(\$3,271.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$56,943.00	\$441,731.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$107,194.93	\$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
<b>Total Liabilities:</b>	<b>\$62,865.90</b>	<b>\$545,655.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,626,181.65</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	\$723,493.32	\$164,883.01	\$0.00	\$0.00	\$0.00	\$23,080.85	\$0.00
Unreserved Fund balance	\$19,389,377.50	\$1,916,525.57	\$4,297,537.90	\$1,308,799.68	\$0.00	\$348,724.89	\$0.00
<b>Total Fund Equity:</b>	<b>\$20,112,870.82</b>	<b>\$2,081,408.58</b>	<b>\$4,297,537.90</b>	<b>\$1,308,799.68</b>	<b>\$0.00</b>	<b>\$371,805.74</b>	<b>\$70,025,960.56</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$20,175,736.72</b>	<b>\$2,627,064.45</b>	<b>\$4,297,537.90</b>	<b>\$1,308,799.68</b>	<b>\$0.00</b>	<b>\$371,805.74</b>	<b>\$88,652,142.21</b>

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