

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2026, Fiscal Period 02**

016 - Coffee County Schools	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$4,515,276.01	\$0.00	\$0.00	\$112,245.00	\$0.00	\$4,627,521.01
Federal Sources	\$60.00	\$463,830.42	\$0.00	\$0.00	\$0.00	\$463,890.42
Local Sources	\$743,268.77	\$250,104.33	\$0.00	\$0.00	\$103,680.69	\$1,097,053.79
Other Sources	\$51,440.13	\$0.00	\$0.00	\$0.00	\$0.00	\$51,440.13
<b>Total Revenues:</b>	<b>\$5,310,044.91</b>	<b>\$713,934.75</b>	<b>\$0.00</b>	<b>\$112,245.00</b>	<b>\$103,680.69</b>	<b>\$6,239,905.35</b>
<b>Expenditures</b>						
Instructional Services	\$3,203,271.92	\$270,661.00	\$0.00	\$0.00	\$34,072.31	\$3,508,005.23
Instructional Support Services	\$602,174.74	\$143,555.86	\$0.00	\$0.00	\$34,416.30	\$780,146.90
Operation & Maintenance Services	\$752,116.90	\$30,914.09	\$0.00	\$71,813.00	\$1,333.47	\$856,177.46
Auxiliary Services	\$310,080.66	\$432,709.04	\$0.00	\$0.00	\$863.80	\$743,653.50
General Administrative Services	\$299,933.07	\$45,071.33	\$0.00	\$0.00	\$0.00	\$345,004.40
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$105,496.84	\$0.00	\$0.00	\$105,496.84
Other Expenditures	\$133,119.02	\$63,299.17	\$0.00	\$0.00	\$0.00	\$196,418.19
<b>Total Expenditures:</b>	<b>\$5,300,696.31</b>	<b>\$986,210.49</b>	<b>\$105,496.84</b>	<b>\$71,813.00</b>	<b>\$70,685.88</b>	<b>\$6,534,902.52</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$12,668.33	\$28,490.66	\$0.00	\$0.00	\$1,250.00	\$42,408.99
Other Fund Uses:	\$17,300.00	\$11,341.33	\$0.00	\$0.00	\$4,242.13	\$32,883.46
<b>Total Other Fund Sources (Uses):</b>	<b>(\$4,631.67)</b>	<b>\$17,149.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,992.13)</b>	<b>\$9,525.53</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$4,716.93</b>	<b>(\$255,126.41)</b>	<b>(\$105,496.84)</b>	<b>\$40,432.00</b>	<b>\$30,002.68</b>	<b>(\$285,471.64)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$20,040,093.87</b>	<b>\$1,633,299.22</b>	<b>\$4,455,127.66</b>	<b>\$1,248,151.68</b>	<b>\$364,712.85</b>	<b>\$27,741,385.28</b>
<b>Ending Fund Balance:</b>	<b>\$20,044,810.80</b>	<b>\$1,378,172.81</b>	<b>\$4,349,630.82</b>	<b>\$1,288,583.68</b>	<b>\$394,715.53</b>	<b>\$27,455,913.64</b>

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