

**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 Ended September 30, 2025**

**016 - Coffee County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$28,927,942.37	\$18,453.40	\$120,070.41	\$1,141,686.59	\$0.00	\$30,208,152.77
Federal Sources	\$300.00	\$4,703,209.68	\$0.00	\$0.00	\$0.00	\$4,703,509.68
Local Sources	\$6,842,315.74	\$1,264,388.62	\$633,056.23	\$62,801.00	\$515,736.85	\$9,318,298.44
Other Sources	\$122,573.24	\$42,128.37	\$0.00	\$0.00	\$0.00	\$164,701.61
<b>Total Revenues:</b>	<b>\$35,893,131.35</b>	<b>\$6,028,180.07</b>	<b>\$753,126.64</b>	<b>\$1,204,487.59</b>	<b>\$515,736.85</b>	<b>\$44,394,662.50</b>
<b>Expenditures</b>						
Instructional Services	\$18,269,572.19	\$1,913,289.72	\$0.00	\$0.00	\$106,037.59	\$20,288,899.50
Instructional Support Services	\$4,364,521.34	\$1,158,795.99	\$0.00	\$0.00	\$247,661.16	\$5,770,978.49
Operation & Maintenance Services	\$4,079,938.54	\$292,089.19	\$0.00	\$70,037.00	\$11,056.67	\$4,453,121.40
Auxiliary Services	\$1,785,092.42	\$2,527,792.76	\$0.00	\$0.00	\$3,308.03	\$4,316,193.21
General Administrative Services	\$1,570,916.97	\$284,262.59	\$0.00	\$0.00	\$0.00	\$1,855,179.56
Capital Outlay	\$2,980,339.84	\$0.00	\$0.00	\$621,574.43	\$0.00	\$3,601,914.27
Debt Service	\$0.00	\$0.00	\$754,413.97	\$216,682.98	\$0.00	\$971,096.95
Other Expenditures	\$774,835.32	\$166,915.24	\$0.00	\$0.00	\$913.82	\$942,664.38
<b>Total Expenditures:</b>	<b>\$33,825,216.62</b>	<b>\$6,343,145.49</b>	<b>\$754,413.97</b>	<b>\$908,294.41</b>	<b>\$368,977.27</b>	<b>\$42,200,047.76</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$740,134.88	\$489,730.08	\$280,880.55	\$0.00	\$26,430.12	\$1,537,175.63
Other Fund Uses:	\$691,331.84	\$120,152.14	\$0.00	\$0.00	\$87,199.28	\$898,683.26
<b>Total Other Fund Sources (Uses):</b>	<b>\$48,803.04</b>	<b>\$369,577.94</b>	<b>\$280,880.55</b>	<b>\$0.00</b>	<b>(\$60,769.16)</b>	<b>\$638,492.37</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,116,717.77</b>	<b>\$54,612.52</b>	<b>\$279,593.22</b>	<b>\$296,193.18</b>	<b>\$85,990.42</b>	<b>\$2,833,107.11</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$17,923,376.10</b>	<b>\$1,579,286.70</b>	<b>\$4,059,815.81</b>	<b>\$951,958.50</b>	<b>\$278,722.43</b>	<b>\$24,793,159.54</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$20,040,093.87</b>	<b>\$1,633,899.22</b>	<b>\$4,339,409.03</b>	<b>\$1,248,151.68</b>	<b>\$364,712.85</b>	<b>\$27,626,266.65</b>

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