

**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, 2013**

**016 - Coffee County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$10,942,473.98	\$3,640.00	\$69,974.80	\$510,774.70	\$0.00	\$11,526,863.48
Federal Sources	\$500.00	\$2,526,384.75	\$0.00	\$0.00	\$0.00	\$2,526,884.75
Local Sources	\$3,189,701.00	\$1,011,193.83	\$26,808.23	\$141,831.00	\$128,111.58	\$4,497,645.64
Other Sources	\$30,992.73	\$32,694.43	\$0.00	\$0.00	\$0.00	\$63,687.16
<b>Total Revenues:</b>	<b>\$14,163,667.71</b>	<b>\$3,573,913.01</b>	<b>\$96,783.03</b>	<b>\$652,605.70</b>	<b>\$128,111.58</b>	<b>\$18,615,081.03</b>
<b>Expenditures</b>						
Instructional Services	\$8,526,431.46	\$1,045,792.22	\$0.00	\$0.00	\$32,662.98	\$9,604,886.66
Instructional Support Services	\$1,950,872.28	\$788,629.04	\$0.00	\$0.00	\$93,960.87	\$2,833,462.19
Operation & Maintenance Services	\$1,481,699.88	\$198,169.56	\$0.00	\$0.00	\$0.00	\$1,679,869.44
Auxiliary Services	\$1,335,535.09	\$1,205,475.04	\$0.00	\$78,112.58	\$4,383.66	\$2,623,506.37
General Administrative Services	\$695,476.57	\$235,688.01	\$0.00	\$0.00	\$0.00	\$931,164.58
Capital Outlay	\$391,733.63	\$0.00	\$0.00	\$403,445.86	\$0.00	\$795,179.49
Debt Service	\$0.00	\$0.00	\$71,975.80	\$265,980.38	\$0.00	\$337,956.18
Other Expenditures	\$20,005.01	\$289,365.73	\$0.00	\$0.00	\$7,752.23	\$317,122.97
<b>Total Expenditures:</b>	<b>\$14,401,753.92</b>	<b>\$3,763,119.60</b>	<b>\$71,975.80</b>	<b>\$747,538.82</b>	<b>\$138,759.74</b>	<b>\$19,123,147.88</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$70,325.58	\$323,365.99	\$247,355.16	\$0.00	\$5,101.58	\$646,148.31
Other Fund Uses:	\$454,448.87	\$108,920.91	\$0.00	\$0.00	\$15,592.93	\$578,962.71
<b>Total Other Fund Sources (Uses):</b>	<b>(\$384,123.29)</b>	<b>\$214,445.08</b>	<b>\$247,355.16</b>	<b>\$0.00</b>	<b>(\$10,491.35)</b>	<b>\$67,185.60</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$622,209.50)</b>	<b>\$25,238.49</b>	<b>\$272,162.39</b>	<b>(\$94,933.12)</b>	<b>(\$21,139.51)</b>	<b>(\$440,881.25)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$9,425,810.57</b>	<b>\$1,203,216.17</b>	<b>\$251,193.93</b>	<b>\$1,430,942.36</b>	<b>\$153,806.79</b>	<b>\$12,464,969.82</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$8,803,601.07</b>	<b>\$1,228,454.66</b>	<b>\$523,356.32</b>	<b>\$1,336,009.24</b>	<b>\$132,667.28</b>	<b>\$12,024,088.57</b>

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