

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year Ended September 30, 2023**

*016 - Coffee County Schools*

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$22,403,385.28	\$24,734,429.74	\$2,331,044.46
Federal Sources	\$0.00	\$0.00	\$0.00	\$9,651,375.26	\$7,372,126.43	(\$2,279,248.83)
Local Sources	\$111,349.45	\$496,245.43	\$384,895.98	\$5,644,236.47	\$8,615,889.17	\$2,971,652.70
Other Sources	\$0.00	\$0.00	\$0.00	\$48,000.00	\$98,451.49	\$50,451.49
<b>Total Revenues:</b>	<b>\$111,349.45</b>	<b>\$496,245.43</b>	<b>\$384,895.98</b>	<b>\$37,746,997.01</b>	<b>\$40,820,896.83</b>	<b>\$3,073,899.82</b>
<b>Expenditures</b>						
Instructional Services	\$21,017.74	\$156,964.88	(\$135,947.14)	\$20,185,295.52	\$20,128,519.45	\$56,776.07
Instructional Support Services	\$71,546.68	\$248,318.77	(\$176,772.09)	\$5,001,543.70	\$5,177,970.53	(\$176,426.83)
Operation & Maintenance Services	\$0.00	\$11,312.86	(\$11,312.86)	\$3,984,248.29	\$2,947,391.22	\$1,036,857.07
Auxiliary Services	\$1,428.73	\$1,275.12	\$153.61	\$3,650,291.67	\$4,331,039.95	(\$680,748.28)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,771,251.19	\$1,629,551.21	\$141,699.98
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,542,057.51	\$5,279,077.00	(\$3,737,019.49)
Expendable Service	\$0.00	\$0.00	\$0.00	\$913,222.85	\$998,504.05	(\$85,281.20)
Other Expenditures	\$1,997.64	\$10,398.40	(\$8,400.76)	\$886,516.30	\$870,532.53	\$15,983.77
<b>Total Expenditures:</b>	<b>\$95,990.79</b>	<b>\$428,270.03</b>	<b>(\$332,279.24)</b>	<b>\$37,934,427.03</b>	<b>\$41,362,585.94</b>	<b>(\$3,428,158.91)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$500.00	\$24,290.13	\$23,790.13	\$897,727.33	\$3,217,958.23	\$2,320,230.90
Other Financing Uses:	\$4,100.00	\$64,442.17	(\$60,342.17)	\$510,049.14	\$650,850.27	(\$140,801.13)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$3,600.00)</b>	<b>(\$40,152.04)</b>	<b>(\$36,552.04)</b>	<b>\$387,678.19</b>	<b>\$2,567,107.96</b>	<b>\$2,179,429.77</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$11,758.66</b>	<b>\$27,823.36</b>	<b>\$16,064.70</b>	<b>\$200,248.17</b>	<b>\$2,025,418.85</b>	<b>\$1,825,170.68</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$242,205.52</b>	<b>\$246,786.21</b>	<b>\$4,580.69</b>	<b>\$32,169,120.27</b>	<b>\$20,245,269.84</b>	<b>(\$11,923,850.43)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$253,964.18</b>	<b>\$274,609.57</b>	<b>\$20,645.39</b>	<b>\$32,369,368.44</b>	<b>\$22,270,688.69</b>	<b>(\$10,098,679.75)</b>

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