

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

Exhibit F-III-A

**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, 2025**

016 - Coffee County Schools

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$27,638,883.00	\$28,927,942.37	\$1,289,059.37	\$0.00	\$18,453.40	\$18,453.40
Federal Sources	\$500.00	\$300.00	(\$200.00)	\$4,513,824.22	\$4,703,209.68	\$189,385.46
Local Sources	\$5,167,570.00	\$6,842,315.74	\$1,674,745.74	\$490,983.66	\$1,264,388.62	\$773,404.96
Other Sources	\$12,000.00	\$122,573.24	\$110,573.24	\$41,000.00	\$42,128.37	\$1,128.37
Total Revenues:	\$32,818,953.00	\$35,893,131.35	\$3,074,178.35	\$5,045,807.88	\$6,028,180.07	\$982,372.19
Expenditures						
Instructional Services	\$17,815,165.00	\$18,269,572.19	(\$454,407.19)	\$1,498,302.20	\$1,913,289.72	(\$414,987.52)
Instructional Support Services	\$3,737,846.07	\$4,364,521.34	(\$626,675.27)	\$1,134,102.80	\$1,158,795.99	(\$24,693.19)
Operation & Maintenance Services	\$2,619,147.00	\$4,079,938.54	(\$1,460,791.54)	\$173,880.29	\$292,089.19	(\$118,208.90)
Auxiliary Services	\$1,969,423.00	\$1,785,092.42	\$184,330.58	\$2,321,560.73	\$2,527,792.76	(\$206,232.03)
General Administrative Services	\$1,324,176.00	\$1,570,916.97	(\$246,740.97)	\$294,680.61	\$284,262.59	\$10,418.02
Special Revenue Outlay	\$2,037,044.00	\$2,980,339.84	(\$943,295.84)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$784,804.00	\$774,835.32	\$9,968.68	\$67,815.16	\$166,915.24	(\$99,100.08)
Total Expenditures:	\$30,287,605.07	\$33,825,216.62	(\$3,537,611.55)	\$5,490,341.79	\$6,343,145.49	(\$852,803.70)
Other Financing Sources (Uses)						
Other Financing Sources:	\$73,962.61	\$740,134.88	\$666,172.27	\$650,893.93	\$489,730.08	(\$161,163.85)
Other Financing Uses:	\$544,638.93	\$691,331.84	(\$146,692.91)	\$102,155.00	\$120,152.14	(\$17,997.14)
Total Other Financing Sources (Uses):	(\$470,676.32)	\$48,803.04	\$519,479.36	\$548,738.93	\$369,577.94	(\$179,160.99)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$2,060,671.61	\$2,116,717.77	\$56,046.16	\$104,205.02	\$54,612.52	(\$49,592.50)
Beginning Fund Balance - Oct. 1:	\$17,923,376.10	\$17,923,376.10	\$0.00	\$1,258,169.21	\$1,579,286.70	\$321,117.49
Ending Fund Balance - Sept. 30:	\$19,984,047.71	\$20,040,093.87	\$56,046.16	\$1,362,374.23	\$1,633,899.22	\$271,524.99

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