

**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 2026, Fiscal Period 02**

<b>016 - Coffee County Schools</b>	<b>GENERAL</b>		<b>VARIANCE</b>	<b>SPECIAL REVENUE</b>		<b>VARIANCE</b>
	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>
<b>Revenues</b>						
State Sources	\$25,243,777.00	\$4,515,276.01	(\$20,728,500.99)	\$0.00	\$0.00	\$0.00
Federal Sources	\$500.00	\$60.00	(\$440.00)	\$4,143,507.00	\$463,830.42	(\$3,679,676.58)
Local Sources	\$5,853,510.00	\$743,268.77	(\$5,110,241.23)	\$478,783.66	\$250,104.33	(\$228,679.33)
Other Sources	\$7,000.00	\$51,440.13	\$44,440.13	\$44,000.00	\$0.00	(\$44,000.00)
<b>Total Revenues:</b>	<b>\$31,104,787.00</b>	<b>\$5,310,044.91</b>	<b>(\$25,794,742.09)</b>	<b>\$4,666,290.66</b>	<b>\$713,934.75</b>	<b>(\$3,952,355.91)</b>
<b>Expenditures</b>						
Instructional Services	\$18,055,756.61	\$3,203,271.92	\$14,852,484.69	\$1,287,534.09	\$270,661.00	\$1,016,873.09
Instructional Support Services	\$3,702,315.00	\$602,174.74	\$3,100,140.26	\$683,469.91	\$143,555.86	\$539,914.05
Operation & Maintenance Services	\$2,318,855.00	\$752,116.90	\$1,566,738.10	\$213,080.29	\$30,914.09	\$182,166.20
Auxiliary Services	\$1,855,399.00	\$310,080.66	\$1,545,318.34	\$2,624,143.19	\$432,709.04	\$2,191,434.15
General Administrative Services	\$1,541,550.00	\$299,933.07	\$1,241,616.93	\$305,671.00	\$45,071.33	\$260,599.67
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$798,174.00	\$133,119.02	\$665,054.98	\$63,408.55	\$63,299.17	\$109.38
<b>Total Expenditures:</b>	<b>\$28,272,049.61</b>	<b>\$5,300,696.31</b>	<b>\$22,971,353.30</b>	<b>\$5,177,307.03</b>	<b>\$986,210.49</b>	<b>\$4,191,096.54</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$83,630.00	\$12,668.33	(\$70,961.67)	\$893,822.39	\$28,490.66	(\$865,331.73)
Other Financing Uses:	\$611,621.39	\$17,300.00	\$594,321.39	\$278,601.00	\$11,341.33	\$267,259.67
<b>Total Other Financing Sources (Uses):</b>	<b>(\$527,991.39)</b>	<b>(\$4,631.67)</b>	<b>\$523,359.72</b>	<b>\$615,221.39</b>	<b>\$17,149.33</b>	<b>(\$598,072.06)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>						
	<b>\$2,304,746.00</b>	<b>\$4,716.93</b>	<b>(\$2,300,029.07)</b>	<b>\$104,205.02</b>	<b>(\$255,126.41)</b>	<b>(\$359,331.43)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$16,920,491.31</b>	<b>\$20,040,093.87</b>	<b>\$3,119,602.56</b>	<b>\$618,021.93</b>	<b>\$1,633,299.22</b>	<b>\$1,015,277.29</b>
<b>Ending Fund Balance:</b>	<b>\$19,225,237.31</b>	<b>\$20,044,810.80</b>	<b>\$819,573.49</b>	<b>\$722,226.95</b>	<b>\$1,378,172.81</b>	<b>\$655,945.86</b>

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