

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

**Exhibit F-III-C**

**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**

016 - Coffee County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)	
Description	Budget	Actual	Budget	Actual		
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$28,772,435.00	\$1,435,717.77	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,514,324.22	\$189,185.46	
Local Sources	\$111,349.45	\$515,736.85	\$404,387.40	\$6,459,085.79	\$2,859,212.65	
Other Sources	\$0.00	\$0.00	\$0.00	\$53,000.00	\$111,701.61	
Total Revenues:	\$111,349.45	\$515,736.85	\$404,387.40	\$39,798,845.01	\$4,595,817.49	
Expenditures						
Instructional Services	\$21,017.74	\$106,037.59	(\$85,019.85)	\$19,334,484.94	(\$954,414.56)	
Instructional Support Services	\$71,546.68	\$247,661.16	(\$176,114.48)	\$4,943,495.55	(\$827,482.94)	
Operation & Maintenance Services	\$0.00	\$11,056.67	(\$11,056.67)	\$2,863,064.29	(\$1,590,057.11)	
Auxiliary Services	\$1,428.73	\$3,308.03	(\$1,879.30)	\$4,527,423.46	\$211,230.25	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,618,856.61	(\$236,322.95)	
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,641,691.22	(\$960,223.05)	
Expendable Service	\$0.00	\$0.00	\$0.00	\$913,039.46	(\$58,057.49)	
Other Expenditures	\$1,997.64	\$913.82	\$1,083.82	\$854,616.80	(\$88,047.58)	
Total Expenditures:	\$95,990.79	\$368,977.27	(\$272,986.48)	\$37,696,672.33	(\$4,503,375.43)	
Other Financing Sources (Uses)						
Other Financing Sources:	\$500.00	\$26,430.12	\$25,930.12	\$725,356.54	\$811,819.09	
Other Financing Uses:	\$4,100.00	\$87,199.28	(\$83,099.28)	\$650,893.93	(\$247,789.33)	
Total Other Financing Sources (Uses):	(\$3,600.00)	(\$60,769.16)	(\$57,169.16)	\$74,462.61	\$564,029.76	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$11,758.66	\$85,990.42	\$74,231.76	\$2,176,635.29	\$656,471.82	
Beginning Fund Balance - Oct. 1:	\$152,625.87	\$278,722.43	\$126,096.56	\$24,345,945.49	\$447,214.05	
Ending Fund Balance - Sept. 30:	\$164,384.53	\$364,712.85	\$200,328.32	\$26,522,580.78	\$1,103,685.87	

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