

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

Exhibit F-III-B

**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**

016 - Coffee County Schools	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$17,493.70	\$0.00	(\$17,493.70)	\$1,120,207.30	\$112,245.00	(\$1,007,962.30)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$759,115.04	\$0.00	(\$759,115.04)	\$67,499.00	\$0.00	(\$67,499.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$776,608.74	\$0.00	(\$776,608.74)	\$1,187,706.30	\$112,245.00	(\$1,075,461.30)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$71,813.00	(\$71,813.00)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$242,592.00	\$0.00	\$242,592.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$767,482.19	\$0.00	\$767,482.19
Debt Service	\$776,608.74	\$105,496.84	\$671,111.90	\$177,632.11	\$0.00	\$177,632.11
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$776,608.74	\$105,496.84	\$671,111.90	\$1,187,706.30	\$71,813.00	\$1,115,893.30
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
	\$0.00	(\$105,496.84)	(\$105,496.84)	\$0.00	\$40,432.00	\$40,432.00
Beginning Fund Balance - Oct. 1:	\$0.00	\$4,455,127.66	\$4,455,127.66	\$0.00	\$1,248,151.68	\$1,248,151.68
Ending Fund Balance:	\$0.00	\$4,349,630.82	\$4,349,630.82	\$0.00	\$1,288,583.68	\$1,288,583.68

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