

**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 2026, Fiscal Period 07**

*016 - Coffee County Schools*

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$17,493.70	\$0.00	(\$17,493.70)	\$1,120,207.30	\$213,325.00	(\$906,882.30)
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
<b>Total Revenues:</b>	<b>\$776,608.74</b>	<b>\$0.00</b>	<b>(\$776,608.74)</b>	<b>\$1,187,706.30</b>	<b>\$213,325.00</b>	<b>(\$974,381.30)</b>
<b>Expenditures</b>						
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	\$71,813.00	\$71,813.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$242,592.00	\$461,724.00	(\$219,132.00)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$6,679,669.19	\$0.00	\$6,679,669.19
Debt Service	\$776,608.74	\$4,259,949.27	(\$3,483,340.53)	\$177,632.11	\$0.00	\$177,632.11
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$776,608.74</b>	<b>\$4,259,949.27</b>	<b>(\$3,483,340.53)</b>	<b>\$7,171,706.30</b>	<b>\$533,537.00</b>	<b>\$6,638,169.30</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$14,055,000.00	\$0.00	(\$14,055,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,055,000.00</b>	<b>\$0.00</b>	<b>(\$14,055,000.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>(\$4,259,949.27)</b>	<b>(\$4,259,949.27)</b>	<b>\$8,071,000.00</b>	<b>(\$320,212.00)</b>	<b>(\$8,391,212.00)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$4,455,127.66</b>	<b>\$4,455,127.66</b>	<b>\$0.00</b>	<b>\$1,248,151.68</b>	<b>\$1,248,151.68</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$195,178.39</b>	<b>\$195,178.39</b>	<b>\$8,071,000.00</b>	<b>\$927,939.68</b>	<b>(\$7,143,060.32)</b>

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