

**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 03**

**016 - Coffee County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$25,243,777.00	\$6,823,478.51	(\$18,420,298.49)	\$0.00	\$0.00	\$0.00
Federal Sources	\$500.00	\$60.00	(\$440.00)	\$4,143,507.00	\$1,551,466.08	(\$2,592,040.92)
Local Sources	\$5,853,510.00	\$2,115,607.99	(\$3,737,902.01)	\$478,783.66	\$329,427.29	(\$149,356.37)
Other Sources	\$7,000.00	\$85,066.76	\$78,066.76	\$44,000.00	\$38,066.57	(\$5,933.43)
<b>Total Revenues:</b>	<b>\$31,104,787.00</b>	<b>\$9,024,213.26</b>	<b>(\$22,080,573.74)</b>	<b>\$4,666,290.66</b>	<b>\$1,918,959.94</b>	<b>(\$2,747,330.72)</b>
<b>Expenditures</b>						
Instructional Services	\$18,055,756.61	\$4,774,341.16	\$13,281,415.45	\$1,287,534.09	\$397,424.08	\$890,110.01
Instructional Support Services	\$3,702,315.00	\$1,186,726.38	\$2,515,588.62	\$683,469.91	\$239,242.63	\$444,227.28
Operation & Maintenance Services	\$2,318,855.00	\$906,772.76	\$1,412,082.24	\$213,080.29	\$57,221.84	\$155,858.45
Auxiliary Services	\$1,855,399.00	\$461,699.36	\$1,393,699.64	\$2,624,143.19	\$656,473.35	\$1,967,669.84
General Administrative Services	\$1,541,550.00	\$425,701.90	\$1,115,848.10	\$305,671.00	\$67,445.33	\$238,225.67
Special Revenue Outlay	\$0.00	\$1,000,584.80	(\$1,000,584.80)	\$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	\$198,211.63	\$599,962.37	\$63,408.55	\$71,100.61	(\$7,692.06)
<b>Total Expenditures:</b>	<b>\$28,272,049.61</b>	<b>\$8,954,037.99</b>	<b>\$19,318,011.62</b>	<b>\$5,177,307.03</b>	<b>\$1,488,907.84</b>	<b>\$3,688,399.19</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$83,630.00	\$19,306.68	(\$64,323.32)	\$893,822.39	\$29,960.96	(\$863,861.43)
Other Financing Uses:	\$611,621.39	\$16,705.00	\$594,916.39	\$278,601.00	\$11,903.70	\$266,697.30
<b>Total Other Financing Sources (Uses):</b>	<b>(\$527,991.39)</b>	<b>\$2,601.68</b>	<b>\$530,593.07</b>	<b>\$615,221.39</b>	<b>\$18,057.26</b>	<b>(\$597,164.13)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$2,304,746.00</b>	<b>\$72,776.95</b>	<b>(\$2,231,969.05)</b>	<b>\$104,205.02</b>	<b>\$448,109.36</b>	<b>\$343,904.34</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>\$20,112,870.82</b>	<b>\$887,633.51</b>	<b>\$722,226.95</b>	<b>\$2,081,408.58</b>	<b>\$1,359,181.63</b>

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