

**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 04**

*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        | \$152,677.00          | (\$967,530.30)                   |
| 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>\$152,677.00</b>   | <b>(\$1,035,029.30)</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                           | \$0.00                | \$71,813.00           | (\$71,813.00)                    |
| 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                           | \$767,482.19          | \$0.00                | \$767,482.19                     |
| Debt Service   | \$776,608.74        | \$209,682.68          | \$566,926.06                     | \$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>\$209,682.68</b>   | <b>\$566,926.06</b>              | <b>\$1,187,706.30</b> | <b>\$533,537.00</b>   | <b>\$654,169.30</b>              |
| <b>Other Financing Sources (Uses)</b>  |                     |                       |                                  |                       |                       |                                  |
| 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                           |
| <b>Total Other Financing Sources (Uses):</b>                                       | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>                    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>                    |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b> | <b>\$0.00</b>       | <b>(\$209,682.68)</b> | <b>(\$209,682.68)</b>            | <b>\$0.00</b>         | <b>(\$380,860.00)</b> | <b>(\$380,860.00)</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>\$4,245,444.98</b> | <b>\$4,245,444.98</b>            | <b>\$0.00</b>         | <b>\$867,291.68</b>   | <b>\$867,291.68</b>              |

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