

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

Exhibit F-III-A

**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, 2008**

016 - Coffee County Schools

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$13,227,004.00	\$13,211,885.00	\$15,119.00	\$27,445.00	\$69,151.00	(\$41,706.00)
Federal Sources	\$400.00	\$768.00	(\$368.00)	\$2,009,000.00	\$2,027,331.93	(\$18,331.93)
Local Sources	\$3,272,123.00	\$3,154,863.71	\$117,259.29	\$707,628.00	\$996,724.17	(\$289,096.17)
Other Sources	\$1,000.00	\$19,437.01	(\$18,437.01)	\$25,000.00	\$73,182.44	(\$48,182.44)
Total Revenues:	\$16,500,527.00	\$16,386,953.72	\$113,573.28	\$2,769,073.00	\$3,166,389.54	(\$397,316.54)
Expenditures						
Instructional Services	\$9,851,370.00	\$9,227,079.20	\$624,290.80	\$865,089.73	\$925,685.31	(\$60,595.58)
Instructional Support Services	\$2,283,763.00	\$2,206,979.58	\$76,783.42	\$702,954.00	\$647,544.15	\$55,409.85
Operation & Maintenance Services	\$1,666,538.00	\$1,137,201.80	\$529,336.20	\$153,923.00	\$181,966.37	(\$28,043.37)
Auxiliary Services	\$1,329,498.00	\$1,206,346.39	\$123,151.61	\$1,184,845.00	\$1,183,728.80	\$1,116.20
General Administrative Services	\$843,132.00	\$624,601.15	\$218,530.85	\$120,064.00	\$115,987.00	\$4,077.00
Special Revenue Outlay	\$1,846,199.00	\$1,497,391.06	\$348,807.94	\$1,520.00	\$1,550.00	(\$30.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$25,783.00	\$23,580.92	\$2,202.08	\$249,885.00	\$272,742.93	(\$22,857.93)
Total Expenditures:	\$17,846,283.00	\$15,923,180.10	\$1,923,102.90	\$3,278,280.73	\$3,329,204.56	(\$50,923.83)
Other Financing Sources (Uses)						
Other Financing Sources:	\$88,638.00	\$130,211.04	(\$41,573.04)	\$379,300.00	\$402,773.00	(\$23,473.00)
Other Financing Uses:	\$568,464.00	\$459,106.23	\$109,357.77	\$33,500.00	\$74,720.62	(\$41,220.62)
Total Other Financing Sources (Uses):	(\$479,826.00)	(\$328,895.19)	(\$150,930.81)	\$345,800.00	\$328,052.38	\$17,747.62
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,825,582.00)	\$134,878.43	(\$1,960,460.43)	(\$163,407.73)	\$165,237.36	(\$328,645.09)
Beginning Fund Balance - Oct. 1:	\$6,287,711.11	\$6,287,711.11	\$0.00	\$917,196.58	\$917,196.58	\$0.00
Ending Fund Balance - Sept. 30:	\$4,462,129.11	\$6,422,589.54	(\$1,960,460.43)	\$753,788.85	\$1,082,433.94	(\$328,645.09)