

**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 2021, Fiscal Period 06**

**016 - Coffee County Schools**

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,449,514.00	\$8,504,297.22	(\$7,945,216.78)	\$0.00	\$0.00	\$0.00
Federal Sources	\$500.00	\$200.00	(\$300.00)	\$3,670,940.93	\$2,450,700.15	(\$1,220,240.78)
Local Sources	\$2,877,960.00	\$3,441,827.08	\$563,867.08	\$653,763.66	\$418,986.24	(\$234,777.42)
Other Sources	\$16,000.00	\$56,740.63	\$40,740.63	\$70,000.00	\$0.00	(\$70,000.00)
Total Revenues:	\$19,343,974.00	\$12,003,064.93	(\$7,340,909.07)	\$4,394,704.59	\$2,869,686.39	(\$1,525,018.20)
Expenditures						
Instructional Services	\$11,885,934.00	\$5,680,705.98	\$6,205,228.02	\$1,658,657.28	\$1,121,988.43	\$536,668.85
Instructional Support Services	\$2,725,440.25	\$1,370,237.15	\$1,355,203.10	\$991,010.52	\$454,260.90	\$536,749.62
Operation & Maintenance Services	\$1,491,811.00	\$987,990.98	\$503,820.02	\$191,018.29	\$127,271.50	\$63,746.79
Auxiliary Services	\$1,244,624.00	\$646,612.94	\$598,011.06	\$1,527,381.48	\$904,431.68	\$622,949.80
General Administrative Services	\$914,609.00	\$505,270.10	\$409,338.90	\$210,781.20	\$103,029.05	\$107,752.15
Special Revenue Outlay	\$0.00	\$725,241.60	(\$725,241.60)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$489,381.00	\$227,119.51	\$262,261.49	\$121,238.55	\$93,062.15	\$28,176.40
Total Expenditures:	\$18,751,799.25	\$10,143,178.26	\$8,608,620.99	\$4,700,087.32	\$2,804,043.71	\$1,896,043.61
Other Financing Sources (Uses)						
Other Financing Sources:	\$49,425.00	\$59,769.60	\$10,344.60	\$430,087.75	\$290,645.05	(\$139,442.70)
Other Financing Uses:	\$405,987.75	\$278,706.40	\$127,281.35	\$20,500.00	\$32,750.56	(\$12,250.56)
Total Other Financing Sources (Uses):	(\$356,562.75)	(\$218,936.80)	\$137,625.95	\$409,587.75	\$257,894.49	(\$151,693.26)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$235,612.00	\$1,640,949.87	\$1,405,337.87	\$104,205.02	\$323,537.17	\$219,332.15
Beginning Fund Balance - Oct. 1:	\$7,000,000.00	\$8,336,544.52	\$1,336,544.52	\$996,849.73	\$889,611.87	(\$107,237.86)
Ending Fund Balance:	\$7,235,612.00	\$9,977,494.39	\$2,741,882.39	\$1,101,054.75	\$1,213,149.04	\$112,094.29

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