

**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, 2013**

016 - Coffee County Schools

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$10,925,659.00	\$10,942,473.98	\$16,814.98	\$0.00	\$3,640.00	\$3,640.00
Federal Sources	\$600.00	\$500.00	(\$100.00)	\$2,798,064.12	\$2,526,384.75	(\$271,679.37)
Local Sources	\$3,083,607.25	\$3,189,701.00	\$106,093.75	\$802,910.00	\$1,011,193.83	\$208,283.83
Other Sources	\$10,000.00	\$30,992.73	\$20,992.73	\$43,000.00	\$32,694.43	(\$10,305.57)
Total Revenues:	\$14,019,866.25	\$14,163,667.71	\$143,801.46	\$3,643,974.12	\$3,573,913.01	(\$70,061.11)
Expenditures						
Instructional Services	\$8,554,388.25	\$8,526,431.46	\$27,956.79	\$1,188,789.56	\$1,045,792.22	\$142,997.34
Instructional Support Services	\$2,034,725.00	\$1,950,872.28	\$83,852.72	\$775,896.02	\$788,629.04	(\$12,733.02)
Operation & Maintenance Services	\$1,124,990.00	\$1,481,699.88	(\$356,709.88)	\$166,900.00	\$198,169.56	(\$31,269.56)
Auxiliary Services	\$1,304,558.00	\$1,335,535.09	(\$30,977.09)	\$1,201,397.52	\$1,205,475.04	(\$4,077.52)
General Administrative Services	\$744,704.00	\$695,476.57	\$49,227.43	\$219,493.00	\$235,688.01	(\$16,195.01)
Special Revenue Outlay	\$1,500,000.00	\$391,733.63	\$1,108,266.37	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$2,238.00	\$20,005.01	(\$17,767.01)	\$286,754.40	\$289,365.73	(\$2,611.33)
Total Expenditures:	\$15,265,603.25	\$14,401,753.92	\$863,849.33	\$3,839,230.50	\$3,763,119.60	\$76,110.90
Other Financing Sources (Uses)						
Other Financing Sources:	\$31,931.32	\$70,325.58	\$38,394.26	\$347,247.00	\$323,365.99	(\$23,881.01)
Other Financing Uses:	\$311,147.00	\$454,448.87	(\$143,301.87)	\$32,500.00	\$108,920.91	(\$76,420.91)
Total Other Financing Sources (Uses):	(\$279,215.68)	(\$384,123.29)	(\$104,907.61)	\$314,747.00	\$214,445.08	(\$100,301.92)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,524,952.68)	(\$622,209.50)	\$902,743.18	\$119,490.62	\$25,238.49	(\$94,252.13)
Beginning Fund Balance - Oct. 1:	\$9,421,382.57	\$9,425,810.57	\$4,428.00	\$1,203,216.17	\$1,203,216.17	\$0.00
Ending Fund Balance - Sept. 30:	\$7,896,429.89	\$8,803,601.07	\$907,171.18	\$1,322,706.79	\$1,228,454.66	(\$94,252.13)

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