

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet – All Fund Types and Account Groups
For Fiscal Year 2019, Fiscal Period 08

Exhibit F-I-A

019 - Coosa County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	(\$140,605.21)	\$362,202.84	\$0.00	\$86,745.25	\$0.00	\$103,342.37	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,171.38	\$0.00
Receivables	\$0.00	\$45,611.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,191.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$32,879.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$229.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,686,559.27
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,676,593.00
Other Debits							
Total Assets and Other Debits:	(\$136,184.58)	\$440,693.59	\$0.00	\$86,745.25	\$0.00	\$162,513.75	\$22,363,152.27
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Other Liabilities	\$75,000.00	\$690.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,676,593.00
Total Liabilities:	\$75,000.00	\$690.21	\$0.00	\$0.00	\$0.00	\$200.00	\$3,676,593.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,686,559.27
Contributed Capital							
Reserved Fund Balance	\$36,180.66	\$146,639.14	\$0.00	\$0.00	\$0.00	\$14,897.16	\$0.00
Unreserved Fund balance	(\$247,365.24)	\$293,364.24	\$0.00	\$86,745.25	\$0.00	\$147,416.59	\$0.00
Total Fund Equity:	(\$211,184.58)	\$440,003.38	\$0.00	\$86,745.25	\$0.00	\$162,313.75	\$18,686,559.27
Total Liabilities and Fund Equity:	(\$136,184.58)	\$440,693.59	\$0.00	\$86,745.25	\$0.00	\$162,513.75	\$22,363,152.27

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

**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
For Fiscal Year 2019, Fiscal Period 08

<i>019 - Coosa County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$3,681,761.38	\$0.00	\$0.00	\$28,432.00	\$0.00	\$3,710,193.38
Federal Sources	\$660.00	\$1,131,666.06	\$0.00	\$0.00	\$0.00	\$1,132,326.06
Local Sources	\$1,991,358.56	\$228,638.05	\$0.00	\$184,202.41	\$61,545.38	\$2,465,744.40
Other Sources	\$13,868.48	\$21,840.80	\$0.00	\$3,778.00	\$0.00	\$39,487.28
Total Revenues:	\$5,687,648.42	\$1,382,144.91	\$0.00	\$216,412.41	\$61,545.38	\$7,347,751.12
Expenditures						
Instructional Services	\$2,723,524.50	\$472,537.26	\$0.00	\$0.00	\$20,871.39	\$3,216,933.15
Instructional Support Services	\$825,077.38	\$191,495.56	\$0.00	\$0.00	\$4,375.00	\$1,020,947.94
Operation & Maintenance Services	\$414,021.86	\$53,166.05	\$0.00	\$8,776.00	\$1,774.01	\$477,737.92
Auxiliary Services	\$708,223.35	\$465,032.23	\$0.00	\$231,407.55	\$2,354.33	\$1,407,017.46
General Administrative Services	\$438,769.33	\$91,864.35	\$0.00	\$0.00	\$0.00	\$530,633.68
Capital Outlay						\$0.00
Debt Service	\$9,549.20	\$0.00	\$169,808.75	\$196,639.47	\$0.00	\$375,997.42
Other Expenditures	\$1,937.59	\$46,746.24	\$0.00	\$0.00	\$22,653.58	\$71,337.41
Total Expenditures:	\$5,121,103.21	\$1,320,841.69	\$169,808.75	\$436,823.02	\$52,028.31	\$7,100,604.98
Other Fund Sources (Uses)						
Other Fund Sources:	\$45,517.79	\$72,038.92	\$169,808.75	\$255,177.86	\$2,406.11	\$544,949.43
Other Fund Uses:	\$253,922.11	\$26,288.03	\$0.00	\$0.00	\$7,358.74	\$287,568.88
Total Other Fund Sources (Uses):	(\$208,404.32)	\$45,750.89	\$169,808.75	\$255,177.86	(\$4,952.63)	\$257,380.55
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$358,140.89	\$107,054.11	\$0.00	\$34,767.25	\$4,564.44	\$504,526.69
Beginning Fund Balance - October 1:	(\$569,325.47)	\$332,949.27	\$0.00	\$51,978.00	\$157,749.31	(\$26,648.89)
Ending Fund Balance:	(\$211,184.58)	\$440,003.38	\$0.00	\$86,745.25	\$162,313.75	\$477,877.80

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

**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 2019, Fiscal Period 08

019 - Coosa County Schools

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$5,606,257.44	\$3,681,761.38	(\$1,924,496.06)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$660.00	\$660.00	\$1,565,531.08	\$1,131,666.06	(\$433,865.02)
Local Sources	\$2,115,842.99	\$1,991,358.56	(\$124,484.43)	\$375,201.39	\$228,638.05	(\$146,563.34)
Other Sources	\$17,928.00	\$13,868.48	(\$4,059.52)	\$22,100.00	\$21,840.80	(\$259.20)
Total Revenues:	\$7,740,028.43	\$5,687,648.42	(\$2,052,380.01)	\$1,962,832.47	\$1,382,144.91	(\$580,687.56)
Expenditures						
Instructional Services	\$4,182,650.68	\$2,723,524.50	\$1,459,126.18	\$715,660.99	\$472,537.26	\$243,123.73
Instructional Support Services	\$1,271,637.24	\$825,077.38	\$446,559.86	\$333,872.02	\$191,495.56	\$142,376.46
Operation & Maintenance Services	\$509,856.67	\$414,021.86	\$95,834.81	\$103,747.75	\$53,166.05	\$50,581.70
Auxiliary Services	\$1,086,097.33	\$708,223.35	\$377,873.98	\$849,214.43	\$465,032.23	\$384,182.20
General Administrative Services	\$581,654.46	\$438,769.33	\$142,885.13	\$114,392.45	\$91,864.35	\$22,528.10
Special Revenue Outlay						
General Service	\$13,000.00	\$9,549.20	\$3,450.80	\$0.00	\$0.00	\$0.00
Other Expenditures	\$2,935.00	\$1,937.59	\$997.41	\$63,299.57	\$46,746.24	\$16,553.33
Total Expenditures:	\$7,647,831.38	\$5,121,103.21	\$2,526,728.17	\$2,180,187.21	\$1,320,841.69	\$859,345.52
Other Financing Sources (Uses)						
Other Financing Sources:	\$123,495.15	\$45,517.79	(\$77,977.36)	\$382,413.49	\$72,038.92	(\$310,374.57)
Other Financing Uses:	\$548,860.64	\$253,922.11	\$294,938.53	\$70,702.89	\$26,288.03	\$44,414.86
Total Other Financing Sources (Uses):	(\$425,365.49)	(\$208,404.32)	\$216,961.17	\$311,710.60	\$45,750.89	(\$265,959.71)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$333,168.44)	\$358,140.89	\$691,309.33	\$94,355.86	\$107,054.11	\$12,698.25
Beginning Fund Balance - Oct. 1:	(\$569,325.47)	(\$569,325.47)	\$0.00	\$332,949.27	\$332,949.27	\$0.00
Ending Fund Balance:	(\$902,493.91)	(\$211,184.58)	\$691,309.33	\$427,305.13	\$440,003.38	\$12,698.25

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-III-B

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual

For Fiscal Year 2019, Fiscal Period 08

019 - Coosa County Schools	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$188,018.00	\$28,432.00	(\$159,586.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$211,822.15	\$184,202.41	(\$27,619.74)
Other Sources	\$0.00	\$0.00	\$0.00	\$3,778.00	\$3,778.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$403,618.15	\$216,412.41	(\$187,205.74)
Expenditures						
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	\$8,776.00	\$8,776.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$231,407.55	(\$231,407.55)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$188,117.50	\$169,808.75	\$18,308.75	\$418,564.10	\$196,639.47	\$221,924.63
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$188,117.50	\$169,808.75	\$18,308.75	\$427,340.10	\$436,823.02	(\$9,482.92)
Other Financing Sources (Uses)						
Other Financing Sources:	\$188,117.50	\$169,808.75	(\$18,308.75)	\$23,770.31	\$255,177.86	\$231,407.55
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$188,117.50	\$169,808.75	(\$18,308.75)	\$23,770.31	\$255,177.86	\$231,407.55
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$48.36	\$34,767.25	\$34,718.89
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$51,978.00	\$51,978.00	\$0.00
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$52,026.36	\$86,745.25	\$34,718.89

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Exhibit F-III-C

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2019, Fiscal Period 08

019 - Coosa County Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$5,794,275.44	\$3,710,193.38	(\$2,084,082.06)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,565,531.08	\$1,132,326.06	(\$433,205.02)
Local Sources	\$157,349.00	\$61,545.38	(\$95,803.62)	\$2,860,215.53	\$2,465,744.40	(\$394,471.13)
Other Sources	\$0.00	\$0.00	\$0.00	\$43,806.00	\$39,487.28	(\$4,318.72)
Total Revenues:	\$157,349.00	\$61,545.38	(\$95,803.62)	\$10,263,828.05	\$7,347,751.12	(\$2,916,076.93)
Expenditures						
Instructional Services	\$72,804.60	\$20,871.39	\$51,933.21	\$4,971,116.27	\$3,216,933.15	\$1,754,183.12
Instructional Support Services	\$3,920.00	\$4,375.00	(\$455.00)	\$1,609,429.26	\$1,020,947.94	\$588,481.32
Operation & Maintenance Services	\$5,300.00	\$1,774.01	\$3,525.99	\$627,680.42	\$477,737.92	\$149,942.50
Auxiliary Services	\$7,350.00	\$2,354.33	\$4,995.67	\$1,942,661.76	\$1,407,017.46	\$535,644.30
Expendable Administrative Services	\$15.00	\$0.00	\$15.00	\$696,061.91	\$530,633.68	\$165,428.23
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$619,681.60	\$375,997.42	\$243,684.18
Other Expenditures	\$37,175.00	\$22,653.58	\$14,521.42	\$103,409.57	\$71,337.41	\$32,072.16
Total Expenditures:	\$126,564.60	\$52,028.31	\$74,536.29	\$10,570,040.79	\$7,100,604.98	\$3,469,435.81
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,275.00	\$2,406.11	\$131.11	\$720,071.45	\$544,949.43	(\$175,122.02)
Other Financing Uses:	\$5,656.22	\$7,358.74	(\$1,702.52)	\$625,219.75	\$287,568.88	\$337,650.87
Total Other Financing Sources (Uses):	(\$3,381.22)	(\$4,952.63)	(\$1,571.41)	\$94,851.70	\$257,380.55	\$162,528.85
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$27,403.18	\$4,564.44	(\$22,838.74)	(\$211,361.04)	\$504,526.69	\$715,887.73
Beginning Fund Balance - Oct. 1:	\$157,749.31	\$157,749.31	\$0.00	(\$26,648.89)	(\$26,648.89)	\$0.00
Ending Fund Balance:	\$185,152.49	\$162,313.75	(\$22,838.74)	(\$238,009.93)	\$477,877.80	\$715,887.73

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