

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 11

Exhibit F-I-A

019 - Coosa County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	(\$141,427.66)	\$367,980.82	\$0.00	\$5,194.41	\$0.00	\$95,226.07	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,893.89	\$0.00
Receivables	\$350.00	\$67,289.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$4,375.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$33,044.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,547.54)	\$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	\$18,685,000.28
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,915,689.78
Other Debits							
Total Assets and Other Debits:	(\$138,250.14)	\$468,315.21	\$0.00	\$5,194.41	\$0.00	\$143,119.96	\$22,600,690.06
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	\$250,000.00	\$1,207.87	\$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	\$3,915,689.78
Total Liabilities:	\$250,000.00	\$1,207.87	\$0.00	\$0.00	\$0.00	\$200.00	\$3,915,689.78
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,685,000.28
Contributed Capital							
Reserved Fund Balance	\$50,521.56	\$116,112.84	\$0.00	\$0.00	\$0.00	\$6,679.67	\$0.00
Unreserved Fund balance	(\$438,771.70)	\$350,994.50	\$0.00	\$5,194.41	\$0.00	\$136,240.29	\$0.00
Total Fund Equity:	(\$388,250.14)	\$467,107.34	\$0.00	\$5,194.41	\$0.00	\$142,919.96	\$18,685,000.28
Total Liabilities and Fund Equity:	(\$138,250.14)	\$468,315.21	\$0.00	\$5,194.41	\$0.00	\$143,119.96	\$22,600,690.06

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 2018, Fiscal Period 11

019 - Coosa County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$5,412,139.45	\$0.00	\$0.00	\$199,056.00	\$0.00	\$5,611,195.45
Federal Sources	\$860.00	\$1,443,181.46	\$0.00	\$0.00	\$0.00	\$1,444,041.46
Local Sources	\$2,078,119.23	\$329,908.90	\$0.00	\$181,740.79	\$61,318.27	\$2,651,087.19
Other Sources	\$45,261.65	\$36,851.02	\$0.00	\$0.00	\$0.00	\$82,112.67
Total Revenues:	\$7,536,380.33	\$1,809,941.38	\$0.00	\$380,796.79	\$61,318.27	\$9,788,436.77
Expenditures						
Instructional Services	\$3,689,348.98	\$706,608.96	\$0.00	\$0.00	\$22,625.23	\$4,418,583.17
Instructional Support Services	\$1,358,721.82	\$207,857.12	\$0.00	\$0.00	\$4,641.97	\$1,571,220.91
Operation & Maintenance Services	\$595,654.20	\$99,394.95	\$0.00	\$6,263.00	\$2,384.29	\$703,696.44
Auxiliary Services	\$1,050,975.83	\$647,600.30	\$0.00	\$373,009.55	\$4,238.40	\$2,075,824.08
General Administrative Services	\$543,226.71	\$55,961.44	\$0.00	\$0.00	\$0.00	\$599,188.15
Capital Outlay						\$0.00
Debt Service	\$11,503.97	\$0.00	\$190,358.04	\$384,537.62	\$0.00	\$586,399.63
Other Expenditures	\$5,408.21	\$42,953.04	\$0.00	\$0.00	\$23,574.72	\$71,935.97
Total Expenditures:	\$7,254,839.72	\$1,760,375.81	\$190,358.04	\$763,810.17	\$57,464.61	\$10,026,848.35
Other Fund Sources (Uses)						
Other Fund Sources:	\$82,435.98	\$161,519.73	\$190,358.04	\$379,272.55	\$7,779.08	\$821,365.38
Other Fund Uses:	\$314,572.36	\$70,105.94	\$0.00	\$0.00	\$5,675.32	\$390,353.62
Total Other Fund Sources (Uses):	(\$232,136.38)	\$91,413.79	\$190,358.04	\$379,272.55	\$2,103.76	\$431,011.76
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$49,404.23	\$140,979.36	\$0.00	(\$3,740.83)	\$5,957.42	\$192,600.18
Beginning Fund Balance - October 1:	(\$437,654.37)	\$326,127.98	\$0.00	\$8,935.24	\$136,962.54	\$34,371.39
Ending Fund Balance:	(\$388,250.14)	\$467,107.34	\$0.00	\$5,194.41	\$142,919.96	\$226,971.57

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 2018, Fiscal Period 11

<i>019 - Coosa County Schools</i>	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$5,876,165.95	\$5,412,139.45	(\$464,026.50)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$860.00	\$860.00	\$1,650,905.62	\$1,443,181.46	(\$207,724.16)
Local Sources	\$2,137,928.00	\$2,078,119.23	(\$59,808.77)	\$490,236.39	\$329,908.90	(\$160,327.49)
Other Sources	\$21,636.00	\$45,261.65	\$23,625.65	\$20,600.00	\$36,851.02	\$16,251.02
Total Revenues:	\$8,035,729.95	\$7,536,380.33	(\$499,349.62)	\$2,161,742.01	\$1,809,941.38	(\$351,800.63)
Expenditures						
Instructional Services	\$4,130,070.78	\$3,689,348.98	\$440,721.80	\$880,508.49	\$706,608.96	\$173,899.53
Instructional Support Services	\$1,522,546.30	\$1,358,721.82	\$163,824.48	\$314,832.63	\$207,857.12	\$106,975.51
Operation & Maintenance Services	\$665,985.96	\$595,654.20	\$70,331.76	\$125,142.50	\$99,394.95	\$25,747.55
Auxiliary Services	\$1,197,742.64	\$1,050,975.83	\$146,766.81	\$919,788.93	\$647,600.30	\$272,188.63
General Administrative Services	\$604,176.86	\$543,226.71	\$60,950.15	\$64,345.18	\$55,961.44	\$8,383.74
Special Revenue Outlay						
General Service	\$11,000.00	\$11,503.97	(\$503.97)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,953.00	\$5,408.21	(\$3,455.21)	\$96,382.30	\$42,953.04	\$53,429.26
Total Expenditures:	\$8,133,475.54	\$7,254,839.72	\$878,635.82	\$2,401,000.03	\$1,760,375.81	\$640,624.22
Other Financing Sources (Uses)						
Other Financing Sources:	\$126,145.55	\$82,435.98	(\$43,709.57)	\$320,662.30	\$161,519.73	(\$159,142.57)
Other Financing Uses:	\$461,610.80	\$314,572.36	\$147,038.44	\$84,236.65	\$70,105.94	\$14,130.71
Total Other Financing Sources (Uses):	(\$335,465.25)	(\$232,136.38)	\$103,328.87	\$236,425.65	\$91,413.79	(\$145,011.86)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$433,210.84)	\$49,404.23	\$482,615.07	(\$2,832.37)	\$140,979.36	\$143,811.73
Beginning Fund Balance - Oct. 1:	(\$437,756.33)	(\$437,654.37)	\$101.96	\$325,925.66	\$326,127.98	\$202.32
Ending Fund Balance:	(\$870,967.17)	(\$388,250.14)	\$482,717.03	\$323,093.29	\$467,107.34	\$144,014.05

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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 2018, Fiscal Period 11

019 - Coosa County Schools	DEBT SERVICE			CAPITAL PROJECTS			
	Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues							
State Sources	\$0.00	\$0.00	\$0.00	\$202,771.00	\$199,056.00	(\$3,715.00)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Local Sources	\$0.00	\$0.00	\$0.00	\$192,287.40	\$181,740.79	(\$10,546.61)	
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues:	\$0.00	\$0.00	\$0.00	\$395,058.40	\$380,796.79	(\$14,261.61)	
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	\$6,263.00	\$6,263.00	\$0.00	
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$373,009.55	(\$373,009.55)	
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay							
Debt Service	\$190,367.50	\$190,358.04	\$9.46	\$384,531.91	\$384,537.62	(\$5.71)	
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures:	\$190,367.50	\$190,358.04	\$9.46	\$390,794.91	\$763,810.17	(\$373,015.26)	
Other Financing Sources (Uses)							
Other Financing Sources:	\$190,367.50	\$190,358.04	(\$9.46)	\$6,263.00	\$379,272.55	\$373,009.55	
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources (Uses):	\$190,367.50	\$190,358.04	(\$9.46)	\$6,263.00	\$379,272.55	\$373,009.55	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$10,526.49	(\$3,740.83)	(\$14,267.32)	
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$8,935.24	\$8,935.24	\$0.00	
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$19,461.73	\$5,194.41	(\$14,267.32)	

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 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 2018, Fiscal Period 11

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	
019 - Coosa County Schools						
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$6,078,936.95	\$5,611,195.45	(\$467,741.50)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,650,905.62	\$1,444,041.46	(\$206,864.16)
Local Sources	\$151,910.00	\$61,318.27	(\$90,591.73)	\$2,972,361.79	\$2,651,087.19	(\$321,274.60)
Other Sources	\$0.00	\$0.00	\$0.00	\$42,236.00	\$82,112.67	\$39,876.67
Total Revenues:	\$151,910.00	\$61,318.27	(\$90,591.73)	\$10,744,440.36	\$9,788,436.77	(\$956,003.59)
Expenditures						
Instructional Services	\$73,774.60	\$22,625.23	\$51,149.37	\$5,084,353.87	\$4,418,583.17	\$665,770.70
Instructional Support Services	\$4,685.00	\$4,641.97	\$43.03	\$1,842,063.93	\$1,571,220.91	\$270,843.02
Operation & Maintenance Services	\$4,550.00	\$2,384.29	\$2,165.71	\$801,941.46	\$703,696.44	\$98,245.02
Auxiliary Services	\$7,350.00	\$4,238.40	\$3,111.60	\$2,124,881.57	\$2,075,824.08	\$49,057.49
Expendable Administrative Services	\$15.00	\$0.00	\$15.00	\$668,537.04	\$599,188.15	\$69,348.89
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$585,899.41	\$586,399.63	(\$500.22)
Other Expenditures	\$37,575.00	\$23,574.72	\$14,000.28	\$135,910.30	\$71,935.97	\$63,974.33
Total Expenditures:	\$127,949.60	\$57,464.61	\$70,484.99	\$11,243,587.58	\$10,026,848.35	\$1,216,739.23
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,000.00	\$7,779.08	\$6,779.08	\$644,438.35	\$821,365.38	\$176,927.03
Other Financing Uses:	\$5,115.54	\$5,675.32	(\$559.78)	\$550,962.99	\$390,353.62	\$160,609.37
Total Other Financing Sources (Uses):	(\$4,115.54)	\$2,103.76	\$6,219.30	\$93,475.36	\$431,011.76	\$337,536.40
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$19,844.86	\$5,957.42	(\$13,887.44)	(\$405,671.86)	\$192,600.18	\$598,272.04
Beginning Fund Balance - Oct. 1:	\$136,962.54	\$136,962.54	\$0.00	\$34,067.11	\$34,371.39	\$304.28
Ending Fund Balance:	\$156,807.40	\$142,919.96	(\$13,887.44)	(\$371,604.75)	\$226,971.57	\$598,576.32

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