

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 01**

Exhibit F-I-A

019 - Coosa County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$391,561.81	\$300,368.29	\$0.00	\$186,830.35	\$0.00	\$66,210.51	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,352.35	\$0.00
Receivables	\$683,970.61	\$87,987.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$119,700.48	\$8,604.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$50,609.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$155.93	\$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	\$20,969,990.92
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$591,446.63
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500,519.37
Other Debits							
Total Assets and Other Debits:	\$1,195,388.83	\$447,569.82	\$0.00	\$186,830.35	\$0.00	\$132,562.86	\$24,061,956.92
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$5,006.50)	\$44,626.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$35,931.72	\$97,179.62	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Other Liabilities	\$0.00	\$2,016.71	\$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	\$2,500,519.37
Total Liabilities:	\$30,925.22	\$143,823.17	\$0.00	\$0.00	\$0.00	\$200.00	\$2,500,519.37
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,561,437.55
Contributed Capital							
Reserved Fund Balance	\$164,205.66	\$99,656.68	\$0.00	\$260,156.00	\$0.00	\$6,669.86	\$0.00
Unreserved Fund balance	\$1,000,257.95	\$204,089.97	\$0.00	(\$73,325.65)	\$0.00	\$125,693.00	\$0.00
Total Fund Equity:	\$1,164,463.61	\$303,746.65	\$0.00	\$186,830.35	\$0.00	\$132,362.86	\$21,561,437.55
Total Liabilities and Fund Equity:	\$1,195,388.83	\$447,569.82	\$0.00	\$186,830.35	\$0.00	\$132,562.86	\$24,061,956.92

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 2023, Fiscal Period 01

019 - Coosa County Schools	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$450,115.00	\$0.00	\$0.00	\$15,383.50	\$0.00	\$465,498.50
Federal Sources	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00
Local Sources	\$128,493.85	\$43,658.49	\$0.00	\$42,200.05	\$1,019.32	\$215,371.71
Other Sources	\$271.04	\$102.23	\$0.00	\$0.00	\$0.00	\$373.27
Total Revenues:	\$578,899.89	\$43,760.72	\$0.00	\$57,583.55	\$1,019.32	\$681,263.48
Expenditures						
Instructional Services	\$373,605.62	\$71,403.84	\$0.00	\$0.00	\$52.45	\$445,061.91
Instructional Support Services	\$123,197.40	\$32,321.73	\$0.00	\$0.00	\$0.00	\$155,519.13
Operation & Maintenance Services	\$225,745.48	\$4,926.81	\$0.00	\$0.00	\$0.00	\$230,672.29
Auxiliary Services	\$75,658.27	\$76,762.05	\$0.00	\$0.00	\$0.00	\$152,420.32
General Administrative Services	\$81,830.56	\$28,342.76	\$0.00	\$0.00	\$0.00	\$110,173.32
Capital Outlay	\$212.24	\$0.00	\$0.00	\$221.50	\$0.00	\$433.74
Debt Service	\$15,006.20	\$0.00	\$0.00	\$5,885.94	\$0.00	\$20,892.14
Other Expenditures	\$2,935.86	\$1,927.89	\$0.00	\$0.00	\$351.00	\$5,214.75
Total Expenditures:	\$898,191.63	\$215,685.08	\$0.00	\$6,107.44	\$403.45	\$1,120,387.60
Other Fund Sources (Uses)						
Other Fund Sources:	\$17,101.09	\$89,146.55	\$0.00	\$0.00	\$0.00	\$106,247.64
Other Fund Uses:	\$89,146.55	\$0.00	\$0.00	\$0.00	\$0.00	\$89,146.55
Total Other Fund Sources (Uses):	(\$72,045.46)	\$89,146.55	\$0.00	\$0.00	\$0.00	\$17,101.09
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$391,337.20)	(\$82,777.81)	\$0.00	\$51,476.11	\$615.87	(\$422,023.03)
Beginning Fund Balance - October 1:	\$1,555,800.81	\$386,524.46	\$0.00	\$135,354.24	\$131,746.99	\$2,209,426.50
Ending Fund Balance:	\$1,164,463.61	\$303,746.65	\$0.00	\$186,830.35	\$132,362.86	\$1,787,403.47

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

**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 2023, Fiscal Period 01**

019 - Coosa County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$5,451,580.00	\$450,115.00	(\$5,001,465.00)	\$55,000.00	\$0.00	(\$55,000.00)
Federal Sources	\$0.00	\$20.00	\$20.00	\$4,004,574.20	\$0.00	(\$4,004,574.20)
Local Sources	\$2,652,875.00	\$128,493.85	(\$2,524,381.15)	\$321,096.00	\$43,658.49	(\$277,437.51)
Other Sources	\$17,812.87	\$271.04	(\$17,541.83)	\$10,250.00	\$102.23	(\$10,147.77)
Total Revenues:	\$8,122,267.87	\$578,899.89	(\$7,543,367.98)	\$4,390,920.20	\$43,760.72	(\$4,347,159.48)
Expenditures						
Instructional Services	\$4,157,067.05	\$373,605.62	\$3,783,461.43	\$1,945,677.16	\$71,403.84	\$1,874,273.32
Instructional Support Services	\$1,408,425.48	\$123,197.40	\$1,285,228.08	\$917,440.61	\$32,321.73	\$885,118.88
Operation & Maintenance Services	\$671,424.02	\$225,745.48	\$445,678.54	\$128,759.04	\$4,926.81	\$123,832.23
Auxiliary Services	\$1,253,326.01	\$75,658.27	\$1,177,667.74	\$864,061.44	\$76,762.05	\$787,299.39
General Administrative Services	\$701,974.93	\$81,830.56	\$620,144.37	\$582,566.43	\$28,342.76	\$554,223.67
Special Revenue Outlay	\$74,317.00	\$212.24	\$74,104.76	\$51,029.55	\$0.00	\$51,029.55
General Service	\$5,000.00	\$15,006.20	(\$10,006.20)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$38,062.00	\$2,935.86	\$35,126.14	\$119,727.65	\$1,927.89	\$117,799.76
Total Expenditures:	\$8,309,596.49	\$898,191.63	\$7,411,404.86	\$4,609,261.88	\$215,685.08	\$4,393,576.80
Other Financing Sources (Uses)						
Other Financing Sources:	\$333,129.84	\$17,101.09	(\$316,028.75)	\$365,729.11	\$89,146.55	(\$276,582.56)
Other Financing Uses:	\$516,396.61	\$89,146.55	\$427,250.06	\$58,077.18	\$0.00	\$58,077.18
Total Other Financing Sources (Uses):	(\$183,266.77)	(\$72,045.46)	\$111,221.31	\$307,651.93	\$89,146.55	(\$218,505.38)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$370,595.39)	(\$391,337.20)	(\$20,741.81)	\$89,310.25	(\$82,777.81)	(\$172,088.06)
Beginning Fund Balance - Oct. 1:	\$986,094.51	\$1,555,800.81	\$569,706.30	\$332,538.76	\$386,524.46	\$53,985.70
Ending Fund Balance:	\$615,499.12	\$1,164,463.61	\$548,964.49	\$421,849.01	\$303,746.65	(\$118,102.36)

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 2023, Fiscal Period 01**

019 - Coosa County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$1,543,854.72	\$15,383.50	(\$1,528,471.22)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$97,195.00	\$42,200.05	(\$54,994.95)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$1,641,049.72	\$57,583.55	(\$1,583,466.17)
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	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,301,280.07	\$221.50	\$1,301,058.57
Debt Service	\$185,717.50	\$0.00	\$185,717.50	\$226,969.41	\$5,885.94	\$221,083.47
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$185,717.50	\$0.00	\$185,717.50	\$1,528,249.48	\$6,107.44	\$1,522,142.04
Other Financing Sources (Uses)						
Other Financing Sources:	\$185,717.50	\$0.00	(\$185,717.50)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$185,717.50	\$0.00	(\$185,717.50)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$112,800.24	\$51,476.11	(\$61,324.13)
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$99,147.03	\$135,354.24	\$36,207.21
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$211,947.27	\$186,830.35	(\$25,116.92)

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 2023, Fiscal Period 01**

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	\$7,050,434.72	\$465,498.50	(\$6,584,936.22)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,004,574.20	\$20.00	(\$4,004,554.20)
Local Sources	\$65,275.00	\$1,019.32	(\$64,255.68)	\$3,136,441.00	\$215,371.71	(\$2,921,069.29)
Other Sources	\$0.00	\$0.00	\$0.00	\$28,062.87	\$373.27	(\$27,689.60)
Total Revenues:	\$65,275.00	\$1,019.32	(\$64,255.68)	\$14,219,512.79	\$681,263.48	(\$13,538,249.31)
Expenditures						
Instructional Services	\$41,651.09	\$52.45	\$41,598.64	\$6,144,395.30	\$445,061.91	\$5,699,333.39
Instructional Support Services	\$5,599.76	\$0.00	\$5,599.76	\$2,331,465.85	\$155,519.13	\$2,175,946.72
Operation & Maintenance Services	\$1,420.00	\$0.00	\$1,420.00	\$801,603.06	\$230,672.29	\$570,930.77
Auxiliary Services	\$4,500.00	\$0.00	\$4,500.00	\$2,121,887.45	\$152,420.32	\$1,969,467.13
Expendable Administrative Services	\$16.18	\$0.00	\$16.18	\$1,284,557.54	\$110,173.32	\$1,174,384.22
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,426,626.62	\$433.74	\$1,426,192.88
Expendable Service	\$0.00	\$0.00	\$0.00	\$417,686.91	\$20,892.14	\$396,794.77
Other Expenditures	\$19,900.00	\$351.00	\$19,549.00	\$177,689.65	\$5,214.75	\$172,474.90
Total Expenditures:	\$73,087.03	\$403.45	\$72,683.58	\$14,705,912.38	\$1,120,387.60	\$13,585,524.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$884,576.45	\$106,247.64	(\$778,328.81)
Other Financing Uses:	\$1,833.95	\$0.00	\$1,833.95	\$576,307.74	\$89,146.55	\$487,161.19
Total Other Financing Sources (Uses):	(\$1,833.95)	\$0.00	\$1,833.95	\$308,268.71	\$17,101.09	(\$291,167.62)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$9,645.98)	\$615.87	\$10,261.85	(\$178,130.88)	(\$422,023.03)	(\$243,892.15)
Beginning Fund Balance - Oct. 1:	\$57,992.01	\$131,746.99	\$73,754.98	\$1,475,772.31	\$2,209,426.50	\$733,654.19
Ending Fund Balance:	\$48,346.03	\$132,362.86	\$84,016.83	\$1,297,641.43	\$1,787,403.47	\$489,762.04

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