Alabama State Department of Education Fiscal Year 2026

# Coosa County Board of Education

# MONTHLY GENERAL PURPOSE FINANCIAL STATEMENTS JUNE 2026

# STATE OF ALABAMA
# DEPARTMENT OF EDUCATION
## LEA Financial System
## Combined Balance Sheet – All Fund Types and Account Groups
## For Fiscal Year 2026, Fiscal Period 09

Exhibit F-I-A

*019 - Coosa County Schools*

| Description | GOVERNMENTAL General | Special Revenue | Debt Service | Capital Projects | PROPRIETARY Enterp/ Internal | FIDUCIARY Trust Agency | ACCOUNT GROUPS F/A L/T Dept |
|---|---|---|---|---|---|---|---|
| **Assets and Other Debits:** | | | | | | | |
| **Assets:** | | | | | | | |
| Cash | $6,179,431.63 | $340,085.74 | $0.00 | $1,627,955.04 | $0.00 | $56,631.52 | $0.00 |
| Investments | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $132,154.98 | $0.00 |
| Receivables | ($310.05) | $11,303.64 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Interfund Receivables | ($1,797.14) | ($92.20) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Inventories | $0.00 | $31,182.73 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Other Assets | $643.11 | $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 | $22,423,220.73 |
| Construction In Progress | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $34,837.05 |
| **Other Debits:** | | | | | | | |
| Amounts Available | | | | | | | |
| Amounts to be Provided | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $1,452,036.46 |
| Other Debits | | | | | | | |
| **Total Assets and Other Debits:** | **$6,177,967.55** | **$382,479.91** | **$0.00** | **$1,627,955.04** | **$0.00** | **$188,786.50** | **$23,910,094.24** |
| **Liabilities and Fund Equity:** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Claims Payable | $0.00 | $306.87 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Interfund Payable | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $200.00 | $0.00 |
| Other Liabilities | $0.00 | $467.67 | $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 | $1,452,036.46 |
| **Total Liabilities:** | **$0.00** | **$774.54** | **$0.00** | **$0.00** | **$0.00** | **$200.00** | **$1,452,036.46** |
| **Fund Equity:** | | | | | | | |
| Investments in General Fixed Assets | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $22,458,057.78 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | $319,621.00 | $170,897.23 | $0.00 | $0.00 | $0.00 | $4,194.44 | $0.00 |
| Unreserved Fund balance | $5,858,346.55 | $210,808.14 | $0.00 | $1,627,955.04 | $0.00 | $184,392.06 | $0.00 |
| **Total Fund Equity:** | **$6,177,967.55** | **$381,705.37** | **$0.00** | **$1,627,955.04** | **$0.00** | **$188,586.50** | **$22,458,057.78** |
| **Total Liabilities and Fund Equity:** | **$6,177,967.55** | **$382,479.91** | **$0.00** | **$1,627,955.04** | **$0.00** | **$188,786.50** | **$23,910,094.24** |

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 2026, Fiscal Period 09

Exhibit F-II-A

***019 - Coosa County Schools***

| | GOVERNMENTAL | | | | FIDUCIARY | |
|---|---|---|---|---|---|---|
| | **General** | **Special Revenue** | **Debt Service** | **Capital Projects** | **Expendable Trust** | **Total** |
| **Revenues** | | | | | | |
| State Sources | $5,324,166.39 | $38,878.86 | $0.00 | $240,505.00 | $0.00 | $5,603,550.25 |
| Federal Sources | $120.00 | $1,644,996.77 | $0.00 | $0.00 | $0.00 | $1,645,116.77 |
| Local Sources | $3,517,613.91 | $336,958.50 | $0.00 | $78,232.00 | $34,042.23 | $3,966,846.64 |
| Other Sources | $18,069.86 | $100,280.00 | $0.00 | $0.00 | $0.00 | $118,349.86 |
| **Total Revenues:** | **$8,859,970.16** | **$2,121,114.13** | **$0.00** | **$318,737.00** | **$34,042.23** | **$11,333,863.52** |
| **Expenditures** | | | | | | |
| Instructional Services | $3,882,011.12 | $680,770.41 | $0.00 | $0.00 | $12,201.45 | $4,574,982.98 |
| Instructional Support Services | $1,245,905.06 | $492,849.68 | $0.00 | $0.00 | $1,287.77 | $1,740,042.51 |
| Operation & Maintenance Services | $884,110.49 | $82,933.43 | $0.00 | $0.00 | $0.00 | $967,043.92 |
| Auxiliary Services | $843,350.68 | $646,649.01 | $0.00 | $0.00 | $382.40 | $1,490,382.09 |
| General Administrative Services | $744,251.94 | $216,105.12 | $0.00 | $0.00 | $78.76 | $960,435.82 |
| Capital Outlay | $498,900.52 | $0.00 | $0.00 | $27,694.50 | $0.00 | $526,595.02 |
| Debt Service | $19,914.52 | $0.00 | $177,540.81 | $106,342.70 | $0.00 | $303,798.03 |
| Other Expenditures | $50,713.88 | $92,603.02 | $0.00 | $0.00 | $25,018.82 | $168,335.72 |
| **Total Expenditures:** | **$8,169,158.21** | **$2,211,910.67** | **$177,540.81** | **$134,037.20** | **$38,969.20** | **$10,731,616.09** |
| **Other Fund Sources (Uses)** | | | | | | |
| Other Fund Sources: | $65,689.12 | $43,974.27 | $177,540.81 | $0.00 | $0.00 | $287,204.20 |
| Other Fund Uses: | $222,403.97 | $8,990.90 | $0.00 | $0.00 | $884.72 | $232,279.59 |
| **Total Other Fund Sources (Uses):** | **($156,714.85)** | **$34,983.37** | **$177,540.81** | **$0.00** | **($884.72)** | **$54,924.61** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:** | **$534,097.10** | **($55,813.17)** | **$0.00** | **$184,699.80** | **($5,811.69)** | **$657,172.04** |
| **Beginning Fund Balance - October 1:** | **$5,643,870.45** | **$437,518.54** | **$0.00** | **$1,443,255.24** | **$194,398.19** | **$7,719,042.42** |
| **Ending Fund Balance:** | **$6,177,967.55** | **$381,705.37** | **$0.00** | **$1,627,955.04** | **$188,586.50** | **$8,376,214.46** |

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

Exhibit F-III-A

# 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 2026, Fiscal Period 09

*019 - Coosa County Schools*

| Description | GENERAL Budget | GENERAL Actual | VARIANCE Favorable (Unfavorable) | SPECIAL REVENUE Budget | SPECIAL REVENUE Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $7,289,123.00 | $5,324,166.39 | ($1,964,956.61) | $80,000.00 | $38,878.86 | ($41,121.14) |
| Federal Sources | $0.00 | $120.00 | $120.00 | $2,485,694.82 | $1,644,996.77 | ($840,698.05) |
| Local Sources | $3,735,720.00 | $3,517,613.91 | ($218,106.09) | $494,407.12 | $336,958.50 | ($157,448.62) |
| Other Sources | $21,929.53 | $18,069.86 | ($3,859.67) | $43,894.22 | $100,280.00 | $56,385.78 |
| **Total Revenues:** | **$11,046,772.53** | **$8,859,970.16** | **($2,186,802.37)** | **$3,103,996.16** | **$2,121,114.13** | **($982,882.03)** |
| **Expenditures** | | | | | | |
| Instructional Services | $5,336,205.55 | $3,882,011.12 | $1,454,194.43 | $1,063,090.75 | $680,770.41 | $382,320.34 |
| Instructional Support Services | $1,689,452.47 | $1,245,905.06 | $443,547.41 | $789,048.60 | $492,849.68 | $296,198.92 |
| Operation & Maintenance Services | $1,097,942.57 | $884,110.49 | $213,832.08 | $93,122.44 | $82,933.43 | $10,189.01 |
| Auxiliary Services | $1,167,161.47 | $843,350.68 | $323,810.79 | $815,342.27 | $646,649.01 | $168,693.26 |
| General Administrative Services | $996,065.67 | $744,251.94 | $251,813.73 | $188,322.85 | $216,105.12 | ($27,782.27) |
| Special Revenue Outlay | $1,359,149.00 | $498,900.52 | $860,248.48 | $0.00 | $0.00 | $0.00 |
| General Service | $0.00 | $19,914.52 | ($19,914.52) | $0.00 | $0.00 | $0.00 |
| Other Expenditures | $69,228.39 | $50,713.88 | $18,514.51 | $146,673.22 | $92,603.02 | $54,070.20 |
| **Total Expenditures:** | **$11,715,205.12** | **$8,169,158.21** | **$3,546,046.91** | **$3,095,600.13** | **$2,211,910.67** | **$883,689.46** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $111,655.94 | $65,689.12 | ($45,966.82) | $404,894.60 | $43,974.27 | ($360,920.33) |
| Other Financing Uses: | $536,628.10 | $222,403.97 | $314,224.13 | $63,435.28 | $8,990.90 | $54,444.38 |
| **Total Other Financing Sources (Uses):** | **($424,972.16)** | **($156,714.85)** | **$268,257.31** | **$341,459.32** | **$34,983.37** | **($306,475.95)** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **($1,093,404.75)** | **$534,097.10** | **$1,627,501.85** | **$349,855.35** | **($55,813.17)** | **($405,668.52)** |
| **Beginning Fund Balance - Oct. 1:** | **$5,620,662.65** | **$5,643,870.45** | **$23,207.80** | **$436,979.07** | **$437,518.54** | **$539.47** |
| **Ending Fund Balance:** | **$4,527,257.90** | **$6,177,967.55** | **$1,650,709.65** | **$786,834.42** | **$381,705.37** | **($405,129.05)** |

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

Exhibit F-III-B

# 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 2026, Fiscal Period 09

*019 - Coosa County Schools*

| Description | DEBT SERVICE Budget | DEBT SERVICE Actual | VARIANCE Favorable (Unfavorable) | CAPITAL PROJECTS Budget | CAPITAL PROJECTS Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $0.00 | $0.00 | $0.00 | $349,768.00 | $240,505.00 | ($109,263.00) |
| Federal Sources | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| Local Sources | $0.00 | $0.00 | $0.00 | $78,232.00 | $78,232.00 | $0.00 |
| Other Sources | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total Revenues:** | **$0.00** | **$0.00** | **$0.00** | **$428,000.00** | **$318,737.00** | **($109,263.00)** |
| **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 | $29,092.00 | $0.00 | $29,092.00 |
| 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 | $1,260,436.51 | $27,694.50 | $1,232,742.01 |
| Debt Service | $185,292.50 | $177,540.81 | $7,751.69 | $168,342.97 | $106,342.70 | $62,000.27 |
| Other Expenditures | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total Expenditures:** | **$185,292.50** | **$177,540.81** | **$7,751.69** | **$1,457,871.48** | **$134,037.20** | **$1,323,834.28** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $185,292.50 | $177,540.81 | ($7,751.69) | $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):** | **$185,292.50** | **$177,540.81** | **($7,751.69)** | **$0.00** | **$0.00** | **$0.00** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **$0.00** | **$0.00** | **$0.00** | **($1,029,871.48)** | **$184,699.80** | **$1,214,571.28** |
| **Beginning Fund Balance - Oct. 1:** | **$0.00** | **$0.00** | **$0.00** | **$1,443,255.24** | **$1,443,255.24** | **$0.00** |
| **Ending Fund Balance:** | **$0.00** | **$0.00** | **$0.00** | **$413,383.76** | **$1,627,955.04** | **$1,214,571.28** |

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

Exhibit F-III-C

# 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 2026, Fiscal Period 09

*019 - Coosa County Schools*

| Description | EXPENDABLE TRUST Budget | EXPENDABLE TRUST Actual | VARIANCE Favorable (Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Budget | TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Actual | VARIANCE Favorable (Unfavorable) |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| State Sources | $0.00 | $0.00 | $0.00 | $7,718,891.00 | $5,603,550.25 | ($2,115,340.75) |
| Federal Sources | $0.00 | $0.00 | $0.00 | $2,485,694.82 | $1,645,116.77 | ($840,578.05) |
| Local Sources | $37,160.00 | $34,042.23 | ($3,117.77) | $4,345,519.12 | $3,966,846.64 | ($378,672.48) |
| Other Sources | $0.00 | $0.00 | $0.00 | $65,823.75 | $118,349.86 | $52,526.11 |
| **Total Revenues:** | **$37,160.00** | **$34,042.23** | **($3,117.77)** | **$14,615,928.69** | **$11,333,863.52** | **($3,282,065.17)** |
| **Expenditures** | | | | | | |
| Instructional Services | $31,841.52 | $12,201.45 | $19,640.07 | $6,431,137.82 | $4,574,982.98 | $1,856,154.84 |
| Instructional Support Services | $3,841.76 | $1,287.77 | $2,553.99 | $2,482,342.83 | $1,740,042.51 | $742,300.32 |
| Operation & Maintenance Services | $50.00 | $0.00 | $50.00 | $1,220,207.01 | $967,043.92 | $253,163.09 |
| Auxiliary Services | $1,000.00 | $382.40 | $617.60 | $1,983,503.74 | $1,490,382.09 | $493,121.65 |
| Expendable Administrative Services | $16.18 | $78.76 | ($62.58) | $1,184,404.70 | $960,435.82 | $223,968.88 |
| Total Outlay | $0.00 | $0.00 | $0.00 | $2,619,585.51 | $526,595.02 | $2,092,990.49 |
| Expendable Service | $0.00 | $0.00 | $0.00 | $353,635.47 | $303,798.03 | $49,837.44 |
| Other Expenditures | $16,595.43 | $25,018.82 | ($8,423.39) | $232,497.04 | $168,335.72 | $64,161.32 |
| **Total Expenditures:** | **$53,344.89** | **$38,969.20** | **$14,375.69** | **$16,507,314.12** | **$10,731,616.09** | **$5,775,698.03** |
| **Other Financing Sources (Uses)** | | | | | | |
| Other Financing Sources: | $0.00 | $0.00 | $0.00 | $701,843.04 | $287,204.20 | ($414,638.84) |
| Other Financing Uses: | $800.00 | $884.72 | ($84.72) | $600,863.38 | $232,279.59 | $368,583.79 |
| **Total Other Financing Sources (Uses):** | **($800.00)** | **($884.72)** | **($84.72)** | **$100,979.66** | **$54,924.61** | **($46,055.05)** |
| **Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:** | **($16,984.89)** | **($5,811.69)** | **$11,173.20** | **($1,790,405.77)** | **$657,172.04** | **$2,447,577.81** |
| **Beginning Fund Balance - Oct. 1:** | **$194,398.19** | **$194,398.19** | **$0.00** | **$7,695,295.15** | **$7,719,042.42** | **$23,747.27** |
| **Ending Fund Balance:** | **$177,413.30** | **$188,586.50** | **$11,173.20** | **$5,904,889.38** | **$8,376,214.46** | **$2,471,325.08** |

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