

Alabama State Department of Education

Fiscal Year 2026

Coosa County Board of Education
MONTHLY GENERAL PURPOSE
FINANCIAL STATEMENTS
AUGUST 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 11

019 - Coosa County Schools	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	F/A LT Dept
Description					Trust Agency	
Assets and Other Debits:						
Assets:						
Cash	\$6,215,130.02	\$429,513.13	(\$6,690.00)	\$1,717,915.52	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$724.71)	\$76,669.34	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,133.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$31,182.73	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$520.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$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	\$34,837.05
Other Debits:						
Amounts Available						
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,452,036.46
Other Debits						
Total Assets and Other Debits:	\$6,216,059.20	\$537,365.20	(\$6,690.00)	\$1,717,915.52	\$0.00	\$23,910,094.24
Liabilities and Fund Equity:						
Liabilities:						
Claims Payable	\$0.00	\$26.49	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Other Liabilities	\$0.00	\$1,134.03	\$0.00	\$0.00	(\$1,807.32)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,452,036.46
Total Liabilities:	\$0.00	\$1,160.52	\$0.00	\$0.00	(\$1,607.32)	\$1,452,036.46
Fund Equity:						
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,458,057.78
Contributed Capital						
Reserved Fund Balance	\$102,207.24	\$197,491.21	\$0.00	\$0.00	\$1,845.09	\$0.00
Unreserved Fund balance	\$6,113,851.96	\$338,713.47	(\$6,690.00)	\$1,717,915.52	\$202,309.12	\$0.00
Total Fund Equity:	\$6,216,059.20	\$536,204.68	(\$6,690.00)	\$1,717,915.52	\$204,154.21	\$22,458,057.78
Total Liabilities and Fund Equity:	\$6,216,059.20	\$537,365.20	(\$6,690.00)	\$1,717,915.52	\$202,546.89	\$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 11

019 - Coosa County Schools	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$7,330,529.20	\$52,138.05	\$0.00	\$350,380.00	\$0.00	\$7,733,047.25
Federal Sources	\$180.00	\$1,990,395.73	\$0.00	\$0.00	\$0.00	\$1,990,575.73
Local Sources	\$3,784,204.60	\$397,643.54	\$0.00	\$78,232.00	\$53,237.83	\$4,313,317.97
Other Sources	\$28,600.58	\$100,495.31	\$0.00	\$0.00	\$0.00	\$129,095.89
Total Revenues:	\$11,143,514.38	\$2,540,672.63	\$0.00	\$428,612.00	\$53,237.83	\$14,166,036.84
Expenditures						
Instructional Services	\$4,767,116.49	\$829,537.22	\$0.00	\$0.00	\$14,429.34	\$5,611,083.05
Instructional Support Services	\$1,556,397.61	\$615,790.87	\$0.00	\$0.00	\$2,537.77	\$2,174,726.25
Operation & Maintenance Services	\$1,008,623.07	\$91,732.61	\$0.00	\$0.00	\$0.00	\$1,100,355.68
Auxiliary Services	\$1,025,450.80	\$733,439.46	\$0.00	\$0.00	\$382.40	\$1,759,272.66
General Administrative Services	\$917,919.23	\$243,295.76	\$0.00	\$0.00	\$78.76	\$1,161,293.75
Capital Outlay	\$909,263.87	\$0.00	\$0.00	\$27,694.50	\$0.00	\$936,958.37
Debt Service	\$28,057.16	\$0.00	\$184,230.81	\$126,257.22	\$0.00	\$338,545.19
Other Expenditures	\$61,916.16	\$103,347.20	\$0.00	\$0.00	\$25,168.82	\$190,432.18
Total Expenditures:	\$10,274,744.39	\$2,617,143.12	\$184,230.81	\$153,951.72	\$42,597.09	\$13,272,667.13
Other Fund Sources (Uses)						
Other Fund Sources:	\$65,983.39	\$188,532.79	\$177,540.81	\$0.00	\$0.00	\$432,056.99
Other Fund Uses:	\$362,564.63	\$13,376.16	\$0.00	\$0.00	\$884.72	\$376,825.51
Total Other Fund Sources (Uses):	(\$296,581.24)	\$175,156.63	\$177,540.81	\$0.00	(\$884.72)	\$55,231.48
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$572,188.75	\$98,686.14	(\$6,690.00)	\$274,660.28	\$9,756.02	\$948,601.19
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:	\$6,216,059.20	\$536,204.68	(\$6,690.00)	\$1,717,915.52	\$204,154.21	\$8,667,643.61

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 2026, Fiscal Period 11

019 - Coosa County Schools		GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description		Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues							
State Sources		\$7,289,123.00	\$7,330,529.20	\$41,406.20	\$80,000.00	\$52,138.05	(\$27,861.95)
Federal Sources		\$0.00	\$180.00	\$180.00	\$2,485,694.82	\$1,990,395.73	(\$495,299.09)
Local Sources		\$3,735,720.00	\$3,784,204.60	\$48,484.60	\$494,407.12	\$397,643.54	(\$96,763.58)
Other Sources		\$21,929.53	\$28,600.58	\$6,671.05	\$43,894.22	\$100,495.31	\$56,601.09
Total Revenues:		\$11,046,772.53	\$11,143,514.38	\$96,741.85	\$3,103,996.16	\$2,540,672.63	(\$563,323.53)
Expenditures							
Instructional Services		\$5,336,205.55	\$4,767,116.49	\$569,089.06	\$1,063,090.75	\$829,537.22	\$233,553.53
Instructional Support Services		\$1,689,452.47	\$1,556,397.61	\$133,054.86	\$789,048.60	\$615,790.87	\$173,257.73
Operation & Maintenance Services		\$1,097,942.57	\$1,008,623.07	\$89,319.50	\$93,122.44	\$91,732.61	\$1,389.83
Auxiliary Services		\$1,167,161.47	\$1,025,450.80	\$141,710.67	\$815,342.27	\$733,439.46	\$81,902.81
General Administrative Services		\$996,065.67	\$917,919.23	\$78,146.44	\$188,322.85	\$243,295.76	(\$54,972.91)
Special Revenue Outlay		\$1,359,149.00	\$909,263.87	\$449,885.13	\$0.00	\$0.00	\$0.00
General Service		\$0.00	\$28,057.16	(\$28,057.16)	\$0.00	\$0.00	\$0.00
Other Expenditures		\$69,228.39	\$61,916.16	\$7,312.23	\$146,673.22	\$103,347.20	\$43,326.02
Total Expenditures:		\$11,715,205.12	\$10,274,744.39	\$1,440,460.73	\$3,095,600.13	\$2,617,143.12	\$478,457.01
Other Financing Sources (Uses)							
Other Financing Sources:		\$111,655.94	\$65,983.39	(\$45,672.55)	\$404,894.60	\$188,532.79	(\$216,361.81)
Other Financing Uses:		\$536,628.10	\$362,564.63	\$174,063.47	\$63,435.28	\$13,376.16	\$50,059.12
Total Other Financing Sources (Uses):		(\$424,972.16)	(\$296,581.24)	\$128,390.92	\$341,459.32	\$175,156.63	(\$166,302.69)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:							
Beginning Fund Balance - Oct. 1:		(\$1,093,404.75)	\$572,188.75	\$1,665,593.50	\$349,855.35	\$98,696.14	(\$251,169.21)
Ending Fund Balance:		\$5,620,662.65	\$5,643,870.45	\$23,207.80	\$436,979.07	\$437,518.54	\$539.47
		\$4,527,257.90	\$6,216,059.20	\$1,688,801.30	\$786,834.42	\$536,204.68	(\$250,629.74)

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 2026, Fiscal Period 11

019 - Coosa County Schools		DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description		Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues							
State Sources		\$0.00	\$0.00	\$0.00	\$349,768.00	\$350,380.00	\$612.00
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	\$428,612.00	\$612.00
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	\$184,230.81	\$1,061.69	\$168,342.97	\$126,257.22	\$42,085.75
Other Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:		\$185,292.50	\$184,230.81	\$1,061.69	\$1,457,871.48	\$153,951.72	\$1,303,919.76
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:							
Beginning Fund Balance - Oct. 1:		\$0.00	(\$6,690.00)	(\$6,690.00)	(\$1,029,871.48)	\$274,660.28	\$1,304,531.76
Ending Fund Balance:		\$0.00	(\$6,690.00)	(\$6,690.00)	\$1,443,255.24	\$1,443,255.24	\$0.00
					\$413,383.76	\$1,717,915.52	\$1,304,531.76

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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 2026, Fiscal Period 11

019 - Coosa County Schools		TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS				VARIANCE Favorable (Unfavorable)
		EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)		
Description		Budget	Actual		Budget	Actual
Revenues						
State Sources		\$0.00	\$0.00	\$0.00	\$7,718,891.00	\$7,733,047.25
Federal Sources		\$0.00	\$0.00	\$0.00	\$2,485,694.82	\$1,990,575.73
Local Sources		\$37,160.00	\$53,237.83	\$16,077.83	\$4,345,519.12	\$4,313,317.97
Other Sources		\$0.00	\$0.00	\$0.00	\$65,823.75	\$129,095.89
Total Revenues:		\$37,160.00	\$53,237.83	\$16,077.83	\$14,615,928.69	\$14,166,036.84
Expenditures						
Instructional Services		\$31,841.52	\$14,429.34	\$17,412.18	\$6,431,137.82	\$5,611,083.05
Instructional Support Services		\$3,841.76	\$2,537.77	\$1,303.99	\$2,482,342.83	\$2,174,726.25
Operation & Maintenance Services		\$50.00	\$0.00	\$50.00	\$1,220,207.01	\$1,100,355.68
Auxiliary Services		\$1,000.00	\$382.40	\$617.60	\$1,983,503.74	\$1,759,272.66
Expendable Administrative Services		\$16.18	\$78.76	(\$62.58)	\$1,184,404.70	\$1,161,293.75
Total Outlay		\$0.00	\$0.00	\$0.00	\$2,619,585.51	\$936,958.37
Expendable Service		\$0.00	\$0.00	\$0.00	\$353,635.47	\$338,545.19
Other Expenditures		\$16,595.43	\$25,168.82	(\$8,573.39)	\$232,497.04	\$190,432.18
Total Expenditures:		\$53,344.89	\$42,597.09	\$10,747.80	\$16,507,314.12	\$13,272,667.13
Other Financing Sources (Uses)						
Other Financing Sources:		\$0.00	\$0.00	\$0.00	\$701,843.04	\$432,056.99
Other Financing Uses:		\$800.00	\$884.72	(\$84.72)	\$600,863.38	\$376,825.51
Total Other Financing Sources (Uses):		(\$800.00)	(\$884.72)	(\$84.72)	\$100,979.66	\$55,231.48
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:						
Beginning Fund Balance - Oct. 1:		\$16,984.89	\$9,756.02	\$26,740.91	(\$1,790,405.77)	\$948,601.19
Ending Fund Balance:		\$194,398.19	\$194,398.19	\$0.00	\$7,695,295.15	\$7,719,042.42
		\$177,413.30	\$204,154.21	\$26,740.91	\$5,904,889.38	\$8,667,643.61
						\$2,739,006.96
						\$23,747.27
						\$2,762,754.23

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