

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2008, Fiscal Period 08**

Exhibit F-I-A

**035 - Houston County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$12,557,903.57	\$2,988,762.33	\$1,005,984.10	\$4,264,144.50	\$0.00	\$261,726.65	\$0.00
Investments	\$1,133,453.62	\$3,893.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$38.46	\$1,415.51	\$0.00	\$0.00	\$0.00	\$721.52	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$67,219.53	\$176,019.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$806.27	\$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	\$61,620,444.76
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.00)
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,359,348.79
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$13,759,421.45</b>	<b>\$3,170,091.08</b>	<b>\$1,005,984.10</b>	<b>\$4,264,144.50</b>	<b>\$0.00</b>	<b>\$262,448.17</b>	<b>\$70,979,792.55</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$149.46	\$17,585.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$0.00	\$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	\$9,359,347.79
<b>Total Liabilities:</b>	<b>\$149.46</b>	<b>\$17,585.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,359,347.79</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,620,444.76
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$890,081.15	\$450,709.02	\$0.00	\$0.00	\$0.00	\$71,106.25	\$0.00
Unreserved Fund balance	\$12,869,190.84	\$2,701,796.66	\$1,005,984.10	\$4,264,144.50	\$0.00	\$191,341.92	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,759,271.99</b>	<b>\$3,152,505.68</b>	<b>\$1,005,984.10</b>	<b>\$4,264,144.50</b>	<b>\$0.00</b>	<b>\$262,448.17</b>	<b>\$61,620,444.76</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,759,421.45</b>	<b>\$3,170,091.08</b>	<b>\$1,005,984.10</b>	<b>\$4,264,144.50</b>	<b>\$0.00</b>	<b>\$262,448.17</b>	<b>\$70,979,792.55</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**  
**For Fiscal Year 2008, Fiscal Period 08**

<i>035 - Houston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$22,972,980.45	\$0.00	\$470,640.00	\$1,067,370.00	\$0.00	\$24,510,990.45
Federal Sources	\$46,535.40	\$3,322,817.50	\$0.00	\$0.00	\$0.00	\$3,369,352.90
Local Sources	\$8,499,482.03	\$2,190,124.56	\$8,268.18	\$430,397.20	\$492,574.24	\$11,620,846.21
Other Sources	\$23,417.00	\$156,138.18	\$0.00	\$0.00	\$0.00	\$179,555.18
<b>Total Revenues:</b>	<b>\$31,542,414.88</b>	<b>\$5,669,080.24</b>	<b>\$478,908.18</b>	<b>\$1,497,767.20</b>	<b>\$492,574.24</b>	<b>\$39,680,744.74</b>
<b>Expenditures</b>						
Instructional Services	\$18,631,977.16	\$1,778,068.62	\$0.00	\$20,708.00	\$133,488.25	\$20,564,242.03
Instructional Support Services	\$3,375,790.92	\$675,645.13	\$0.00	\$0.00	\$217,228.99	\$4,268,665.04
Operation & Maintenance Services	\$2,272,677.83	\$102,465.30	\$0.00	\$3,890.00	\$2,496.75	\$2,381,529.88
Auxiliary Services	\$2,182,412.42	\$3,015,882.69	\$0.00	\$0.00	\$19,560.00	\$5,217,855.11
General Administrative Services	\$1,185,787.81	\$174,619.68	\$0.00	\$0.00	\$0.00	\$1,360,407.49
Capital Outlay	\$4,536.00	\$0.00	\$0.00	\$166,083.14	\$0.00	\$170,619.14
Debt Service	\$0.00	\$0.00	\$1,262,301.10	\$0.00	\$0.00	\$1,262,301.10
Other Expenditures	\$63,039.89	\$462,720.26	\$0.00	\$0.00	\$80,085.25	\$605,845.40
<b>Total Expenditures:</b>	<b>\$27,716,222.03</b>	<b>\$6,209,401.68</b>	<b>\$1,262,301.10</b>	<b>\$190,681.14</b>	<b>\$452,859.24</b>	<b>\$35,831,465.19</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$837,284.23	\$922,122.34	\$719,078.45	\$1.00	\$1,840.15	\$2,480,326.17
Other Fund Uses:	\$1,302,968.31	\$102,181.21	\$1.00	\$487,180.29	\$35,841.76	\$1,928,172.57
<b>Total Other Fund Sources (Uses):</b>	<b>(\$465,684.08)</b>	<b>\$819,941.13</b>	<b>\$719,077.45</b>	<b>(\$487,179.29)</b>	<b>(\$34,001.61)</b>	<b>\$552,153.60</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,360,508.77</b>	<b>\$279,619.69</b>	<b>(\$64,315.47)</b>	<b>\$819,906.77</b>	<b>\$5,713.39</b>	<b>\$4,401,433.15</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$10,398,763.22</b>	<b>\$2,872,885.99</b>	<b>\$1,070,299.57</b>	<b>\$3,444,237.73</b>	<b>\$256,734.78</b>	<b>\$18,042,921.29</b>
<b>Ending Fund Balance:</b>	<b>\$13,759,271.99</b>	<b>\$3,152,505.68</b>	<b>\$1,005,984.10</b>	<b>\$4,264,144.50</b>	<b>\$262,448.17</b>	<b>\$22,444,354.44</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 2008, Fiscal Period 08**

**035 - Houston County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$33,867,272.00	\$22,972,980.45	\$10,894,291.55	\$9,900.00	\$0.00	\$9,900.00
Federal Sources	\$62,000.00	\$46,535.40	\$15,464.60	\$6,346,555.00	\$3,322,817.50	\$3,023,737.50
Local Sources	\$7,004,297.00	\$8,499,482.03	(\$1,495,185.03)	\$2,467,911.00	\$2,190,124.56	\$277,786.44
Other Sources	\$0.00	\$23,417.00	(\$23,417.00)	\$206,500.00	\$156,138.18	\$50,361.82
<b>Total Revenues:</b>	<b>\$40,933,569.00</b>	<b>\$31,542,414.88</b>	<b>\$9,391,154.12</b>	<b>\$9,030,866.00</b>	<b>\$5,669,080.24</b>	<b>\$3,361,785.76</b>
<b>Expenditures</b>						
Instructional Services	\$28,913,909.00	\$18,631,977.16	\$10,281,931.84	\$3,760,915.00	\$1,778,068.62	\$1,982,846.38
Instructional Support Services	\$5,834,979.00	\$3,375,790.92	\$2,459,188.08	\$959,324.00	\$675,645.13	\$283,678.87
Operation & Maintenance Services	\$3,755,795.00	\$2,272,677.83	\$1,483,117.17	\$104,710.00	\$102,465.30	\$2,244.70
Auxiliary Services	\$4,009,557.00	\$2,182,412.42	\$1,827,144.58	\$4,288,582.00	\$3,015,882.69	\$1,272,699.31
General Administrative Services	\$2,574,287.00	\$1,185,787.81	\$1,388,499.19	\$304,327.00	\$174,619.68	\$129,707.32
Special Revenue Outlay	\$210,000.00	\$4,536.00	\$205,464.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$55,349.00	\$63,039.89	(\$7,690.89)	\$573,653.00	\$462,720.26	\$110,932.74
<b>Total Expenditures:</b>	<b>\$45,353,876.00</b>	<b>\$27,716,222.03</b>	<b>\$17,637,653.97</b>	<b>\$9,991,511.00</b>	<b>\$6,209,401.68</b>	<b>\$3,782,109.32</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$637,869.00	\$837,284.23	(\$199,415.23)	\$1,095,420.00	\$922,122.34	\$173,297.66
Other Financing Uses:	\$1,439,016.00	\$1,302,968.31	\$136,047.69	\$194,749.00	\$102,181.21	\$92,567.79
<b>Total Other Financing Sources (Uses):</b>	<b>(\$801,147.00)</b>	<b>(\$465,684.08)</b>	<b>(\$335,462.92)</b>	<b>\$900,671.00</b>	<b>\$819,941.13</b>	<b>\$80,729.87</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$5,221,454.00)</b>	<b>\$3,360,508.77</b>	<b>(\$8,581,962.77)</b>	<b>(\$59,974.00)</b>	<b>\$279,619.69</b>	<b>(\$339,593.69)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$10,398,763.00</b>	<b>\$10,398,763.22</b>	<b>(\$0.22)</b>	<b>\$2,872,885.00</b>	<b>\$2,872,885.99</b>	<b>(\$0.99)</b>
<b>Ending Fund Balance:</b>	<b>\$5,177,309.00</b>	<b>\$13,759,271.99</b>	<b>(\$8,581,962.99)</b>	<b>\$2,812,911.00</b>	<b>\$3,152,505.68</b>	<b>(\$339,594.68)</b>

**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 2008, Fiscal Period 08**

*035 - Houston County Schools*

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$705,960.00	\$470,640.00	\$235,320.00	\$1,185,967.00	\$1,067,370.00	\$118,597.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$8,268.18	(\$8,268.18)	\$425,470.00	\$430,397.20	(\$4,927.20)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$705,960.00</b>	<b>\$478,908.18</b>	<b>\$227,051.82</b>	<b>\$1,611,437.00</b>	<b>\$1,497,767.20</b>	<b>\$113,669.80</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$430,000.00	\$20,708.00	\$409,292.00
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	\$3,890.00	(\$3,890.00)
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	\$1,000,000.00	\$166,083.14	\$833,916.86
Debt Service	\$1,267,357.00	\$1,262,301.10	\$5,055.90	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$1,267,357.00</b>	<b>\$1,262,301.10</b>	<b>\$5,055.90</b>	<b>\$1,430,000.00</b>	<b>\$190,681.14</b>	<b>\$1,239,318.86</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,457,012.00	\$719,078.45	\$737,933.55	\$0.00	\$1.00	(\$1.00)
Other Financing Uses:	\$0.00	\$1.00	(\$1.00)	\$958,213.00	\$487,180.29	\$471,032.71
<b>Total Other Financing Sources (Uses):</b>	<b>\$1,457,012.00</b>	<b>\$719,077.45</b>	<b>\$737,934.55</b>	<b>(\$958,213.00)</b>	<b>(\$487,179.29)</b>	<b>(\$471,033.71)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$895,615.00</b>	<b>(\$64,315.47)</b>	<b>\$959,930.47</b>	<b>(\$776,776.00)</b>	<b>\$819,906.77</b>	<b>(\$1,596,682.77)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,070,299.00</b>	<b>\$1,070,299.57</b>	<b>(\$0.57)</b>	<b>\$3,444,237.00</b>	<b>\$3,444,237.73</b>	<b>(\$0.73)</b>
<b>Ending Fund Balance:</b>	<b>\$1,965,914.00</b>	<b>\$1,005,984.10</b>	<b>\$959,929.90</b>	<b>\$2,667,461.00</b>	<b>\$4,264,144.50</b>	<b>(\$1,596,683.50)</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 2008, Fiscal Period 08**

**035 - Houston County Schools**

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$35,769,099.00	\$24,510,990.45	\$11,258,108.55
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,408,555.00	\$3,369,352.90	\$3,039,202.10
Local Sources	\$484,539.00	\$492,574.24	(\$8,035.24)	\$10,382,217.00	\$11,620,846.21	(\$1,238,629.21)
Other Sources	\$0.00	\$0.00	\$0.00	\$206,500.00	\$179,555.18	\$26,944.82
<b>Total Revenues:</b>	<b>\$484,539.00</b>	<b>\$492,574.24</b>	<b>(\$8,035.24)</b>	<b>\$52,766,371.00</b>	<b>\$39,680,744.74</b>	<b>\$13,085,626.26</b>
<b>Expenditures</b>						
Instructional Services	\$124,420.00	\$133,488.25	(\$9,068.25)	\$33,229,244.00	\$20,564,242.03	\$12,665,001.97
Instructional Support Services	\$236,923.00	\$217,228.99	\$19,694.01	\$7,031,226.00	\$4,268,665.04	\$2,762,560.96
Operation & Maintenance Services	\$3,880.00	\$2,496.75	\$1,383.25	\$3,864,385.00	\$2,381,529.88	\$1,482,855.12
Auxiliary Services	\$9,698.00	\$19,560.00	(\$9,862.00)	\$8,307,837.00	\$5,217,855.11	\$3,089,981.89
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,878,614.00	\$1,360,407.49	\$1,518,206.51
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,210,000.00	\$170,619.14	\$1,039,380.86
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,267,357.00	\$1,262,301.10	\$5,055.90
Other Expenditures	\$62,450.00	\$80,085.25	(\$17,635.25)	\$691,452.00	\$605,845.40	\$85,606.60
<b>Total Expenditures:</b>	<b>\$437,371.00</b>	<b>\$452,859.24</b>	<b>(\$15,488.24)</b>	<b>\$58,480,115.00</b>	<b>\$35,831,465.19</b>	<b>\$22,648,649.81</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$5,100.00	\$1,840.15	\$3,259.85	\$3,195,401.00	\$2,480,326.17	\$715,074.83
Other Financing Uses:	\$17,295.00	\$35,841.76	(\$18,546.76)	\$2,609,273.00	\$1,928,172.57	\$681,100.43
<b>Total Other Financing Sources (Uses):</b>	<b>(\$12,195.00)</b>	<b>(\$34,001.61)</b>	<b>\$21,806.61</b>	<b>\$586,128.00</b>	<b>\$552,153.60</b>	<b>\$33,974.40</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$34,973.00</b>	<b>\$5,713.39</b>	<b>\$29,259.61</b>	<b>(\$5,127,616.00)</b>	<b>\$4,401,433.15</b>	<b>(\$9,529,049.15)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$256,734.00</b>	<b>\$256,734.78</b>	<b>(\$0.78)</b>	<b>\$18,042,918.00</b>	<b>\$18,042,921.29</b>	<b>(\$3.29)</b>
<b>Ending Fund Balance:</b>	<b>\$291,707.00</b>	<b>\$262,448.17</b>	<b>\$29,258.83</b>	<b>\$12,915,302.00</b>	<b>\$22,444,354.44</b>	<b>(\$9,529,052.44)</b>