

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2008, Fiscal Period 10**

**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	\$12,330,588.46	\$2,658,272.37	\$1,271,300.42	\$3,942,772.00	\$0.00	\$210,084.73	\$0.00
Investments	\$1,136,894.90	\$3,893.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$1,087.49	\$0.00	\$0.00	\$0.00	\$714.52	\$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	(\$591.72)	\$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	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,265,461.56
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$13,534,111.17</b>	<b>\$2,839,273.10</b>	<b>\$1,271,300.42</b>	<b>\$3,942,772.00</b>	<b>\$0.00</b>	<b>\$210,799.25</b>	<b>\$70,885,906.32</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$33.65	\$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	\$9,265,461.56
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$33.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,265,461.56</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	\$1,175,442.83	\$341,907.86	\$0.00	\$2,289.00	\$0.00	\$44,026.69	\$0.00
Unreserved Fund balance	\$12,358,668.34	\$2,497,331.59	\$1,271,300.42	\$3,940,483.00	\$0.00	\$166,772.56	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,534,111.17</b>	<b>\$2,839,239.45</b>	<b>\$1,271,300.42</b>	<b>\$3,942,772.00</b>	<b>\$0.00</b>	<b>\$210,799.25</b>	<b>\$61,620,444.76</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,534,111.17</b>	<b>\$2,839,273.10</b>	<b>\$1,271,300.42</b>	<b>\$3,942,772.00</b>	<b>\$0.00</b>	<b>\$210,799.25</b>	<b>\$70,885,906.32</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 10**

<i>035 - Houston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$28,700,290.45	\$955.86	\$588,300.00	\$1,067,370.00	\$0.00	\$30,356,916.31
Federal Sources	\$62,964.89	\$4,137,703.45	\$0.00	\$0.00	\$0.00	\$4,200,668.34
Local Sources	\$9,468,322.82	\$2,246,375.74	\$8,586.89	\$433,602.56	\$517,323.41	\$12,674,211.42
Other Sources	\$65,907.29	\$156,138.18	\$0.00	\$0.00	\$0.00	\$222,045.47
<b>Total Revenues:</b>	<b>\$38,297,485.45</b>	<b>\$6,541,173.23</b>	<b>\$596,886.89</b>	<b>\$1,500,972.56</b>	<b>\$517,323.41</b>	<b>\$47,453,841.54</b>
<b>Expenditures</b>						
Instructional Services	\$23,127,408.70	\$2,150,431.57	\$0.00	\$20,708.00	\$151,994.26	\$25,450,542.53
Instructional Support Services	\$4,215,057.51	\$814,185.52	\$0.00	\$9,354.17	\$248,252.09	\$5,286,849.29
Operation & Maintenance Services	\$2,898,211.32	\$127,517.16	\$0.00	\$3,890.00	\$2,557.69	\$3,032,176.17
Auxiliary Services	\$2,700,336.96	\$3,581,278.80	\$0.00	\$0.00	\$21,796.00	\$6,303,411.76
General Administrative Services	\$1,476,468.67	\$232,269.84	\$0.00	\$0.00	\$0.00	\$1,708,738.51
Capital Outlay	\$254,271.00	\$0.00	\$0.00	\$166,083.14	\$0.00	\$420,354.14
Debt Service	\$0.00	\$0.00	\$1,488,973.00	\$0.00	\$0.00	\$1,488,973.00
Other Expenditures	\$72,141.33	\$551,898.76	\$0.00	\$0.00	\$93,324.25	\$717,364.34
<b>Total Expenditures:</b>	<b>\$34,743,895.49</b>	<b>\$7,457,581.65</b>	<b>\$1,488,973.00</b>	<b>\$200,035.31</b>	<b>\$517,924.29</b>	<b>\$44,408,409.74</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,178,102.78	\$1,134,043.20	\$1,093,087.96	\$1.00	\$2,040.15	\$3,407,275.09
Other Fund Uses:	\$1,596,344.79	\$251,179.32	\$1.00	\$802,403.98	\$47,476.80	\$2,697,405.89
<b>Total Other Fund Sources (Uses):</b>	<b>(\$418,242.01)</b>	<b>\$882,863.88</b>	<b>\$1,093,086.96</b>	<b>(\$802,402.98)</b>	<b>(\$45,436.65)</b>	<b>\$709,869.20</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,135,347.95</b>	<b>(\$33,544.54)</b>	<b>\$201,000.85</b>	<b>\$498,534.27</b>	<b>(\$46,037.53)</b>	<b>\$3,755,301.00</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$10,398,763.22</b>	<b>\$2,872,783.99</b>	<b>\$1,070,299.57</b>	<b>\$3,444,237.73</b>	<b>\$256,836.78</b>	<b>\$18,042,921.29</b>
<b>Ending Fund Balance:</b>	<b>\$13,534,111.17</b>	<b>\$2,839,239.45</b>	<b>\$1,271,300.42</b>	<b>\$3,942,772.00</b>	<b>\$210,799.25</b>	<b>\$21,798,222.29</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 10**

**035 - Houston County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$33,974,548.00	\$28,700,290.45	\$5,274,257.55	\$9,900.00	\$955.86	\$8,944.14
Federal Sources	\$62,000.00	\$62,964.89	(\$964.89)	\$6,346,557.38	\$4,137,703.45	\$2,208,853.93
Local Sources	\$7,004,297.00	\$9,468,322.82	(\$2,464,025.82)	\$2,467,911.00	\$2,246,375.74	\$221,535.26
Other Sources	\$0.00	\$65,907.29	(\$65,907.29)	\$206,500.00	\$156,138.18	\$50,361.82
<b>Total Revenues:</b>	<b>\$41,040,845.00</b>	<b>\$38,297,485.45</b>	<b>\$2,743,359.55</b>	<b>\$9,030,868.38</b>	<b>\$6,541,173.23</b>	<b>\$2,489,695.15</b>
<b>Expenditures</b>						
Instructional Services	\$28,913,909.00	\$23,127,408.70	\$5,786,500.30	\$3,760,915.80	\$2,150,431.57	\$1,610,484.23
Instructional Support Services	\$5,834,979.00	\$4,215,057.51	\$1,619,921.49	\$959,325.58	\$814,185.52	\$145,140.06
Operation & Maintenance Services	\$3,755,795.00	\$2,898,211.32	\$857,583.68	\$104,710.00	\$127,517.16	(\$22,807.16)
Auxiliary Services	\$4,009,557.00	\$2,700,336.96	\$1,309,220.04	\$4,288,582.00	\$3,581,278.80	\$707,303.20
General Administrative Services	\$2,574,287.00	\$1,476,468.67	\$1,097,818.33	\$304,327.00	\$232,269.84	\$72,057.16
Special Revenue Outlay	\$210,000.00	\$254,271.00	(\$44,271.00)	\$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	\$72,141.33	(\$16,792.33)	\$573,653.00	\$551,898.76	\$21,754.24
<b>Total Expenditures:</b>	<b>\$45,353,876.00</b>	<b>\$34,743,895.49</b>	<b>\$10,609,980.51</b>	<b>\$9,991,513.38</b>	<b>\$7,457,581.65</b>	<b>\$2,533,931.73</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$637,869.00	\$1,178,102.78	(\$540,233.78)	\$1,095,420.00	\$1,134,043.20	(\$38,623.20)
Other Financing Uses:	\$1,439,016.00	\$1,596,344.79	(\$157,328.79)	\$194,749.00	\$251,179.32	(\$56,430.32)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$801,147.00)</b>	<b>(\$418,242.01)</b>	<b>(\$382,904.99)</b>	<b>\$900,671.00</b>	<b>\$882,863.88</b>	<b>\$17,807.12</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$5,114,178.00)</b>	<b>\$3,135,347.95</b>	<b>(\$8,249,525.95)</b>	<b>(\$59,974.00)</b>	<b>(\$33,544.54)</b>	<b>(\$26,429.46)</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>\$2,872,783.99</b>	<b>\$101.01</b>
<b>Ending Fund Balance:</b>	<b>\$5,284,585.00</b>	<b>\$13,534,111.17</b>	<b>(\$8,249,526.17)</b>	<b>\$2,812,911.00</b>	<b>\$2,839,239.45</b>	<b>(\$26,328.45)</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 10**

*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	\$588,300.00	\$117,660.00	\$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	\$8,586.89	(\$8,586.89)	\$425,470.00	\$433,602.56	(\$8,132.56)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$705,960.00</b>	<b>\$596,886.89</b>	<b>\$109,073.11</b>	<b>\$1,611,437.00</b>	<b>\$1,500,972.56</b>	<b>\$110,464.44</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	\$9,354.17	(\$9,354.17)
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	\$1,488,973.00	(\$221,616.00)	\$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>\$1,488,973.00</b>	<b>(\$221,616.00)</b>	<b>\$1,430,000.00</b>	<b>\$200,035.31</b>	<b>\$1,229,964.69</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,457,012.00	\$1,093,087.96	\$363,924.04	\$0.00	\$1.00	(\$1.00)
Other Financing Uses:	\$0.00	\$1.00	(\$1.00)	\$958,213.00	\$802,403.98	\$155,809.02
<b>Total Other Financing Sources (Uses):</b>	<b>\$1,457,012.00</b>	<b>\$1,093,086.96</b>	<b>\$363,925.04</b>	<b>(\$958,213.00)</b>	<b>(\$802,402.98)</b>	<b>(\$155,810.02)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$895,615.00</b>	<b>\$201,000.85</b>	<b>\$694,614.15</b>	<b>(\$776,776.00)</b>	<b>\$498,534.27</b>	<b>(\$1,275,310.27)</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>\$1,271,300.42</b>	<b>\$694,613.58</b>	<b>\$2,667,461.00</b>	<b>\$3,942,772.00</b>	<b>(\$1,275,311.00)</b>

**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 2008, Fiscal Period 10**

*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	\$35,876,375.00	\$30,356,916.31	\$5,519,458.69
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,408,557.38	\$4,200,668.34	\$2,207,889.04
Local Sources	\$484,539.00	\$517,323.41	(\$32,784.41)	\$10,382,217.00	\$12,674,211.42	(\$2,291,994.42)
Other Sources	\$0.00	\$0.00	\$0.00	\$206,500.00	\$222,045.47	(\$15,545.47)
<b>Total Revenues:</b>	<b>\$484,539.00</b>	<b>\$517,323.41</b>	<b>(\$32,784.41)</b>	<b>\$52,873,649.38</b>	<b>\$47,453,841.54</b>	<b>\$5,419,807.84</b>
<b>Expenditures</b>						
Instructional Services	\$124,420.00	\$151,994.26	(\$27,574.26)	\$33,229,244.80	\$25,450,542.53	\$7,778,702.27
Instructional Support Services	\$236,923.00	\$248,252.09	(\$11,329.09)	\$7,031,227.58	\$5,286,849.29	\$1,744,378.29
Operation & Maintenance Services	\$3,880.00	\$2,557.69	\$1,322.31	\$3,864,385.00	\$3,032,176.17	\$832,208.83
Auxiliary Services	\$9,698.00	\$21,796.00	(\$12,098.00)	\$8,307,837.00	\$6,303,411.76	\$2,004,425.24
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,878,614.00	\$1,708,738.51	\$1,169,875.49
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,210,000.00	\$420,354.14	\$789,645.86
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,267,357.00	\$1,488,973.00	(\$221,616.00)
Other Expenditures	\$62,450.00	\$93,324.25	(\$30,874.25)	\$691,452.00	\$717,364.34	(\$25,912.34)
<b>Total Expenditures:</b>	<b>\$437,371.00</b>	<b>\$517,924.29</b>	<b>(\$80,553.29)</b>	<b>\$58,480,117.38</b>	<b>\$44,408,409.74</b>	<b>\$14,071,707.64</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$5,100.00	\$2,040.15	\$3,059.85	\$3,195,401.00	\$3,407,275.09	(\$211,874.09)
Other Financing Uses:	\$17,295.00	\$47,476.80	(\$30,181.80)	\$2,609,273.00	\$2,697,405.89	(\$88,132.89)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$12,195.00)</b>	<b>(\$45,436.65)</b>	<b>\$33,241.65</b>	<b>\$586,128.00</b>	<b>\$709,869.20</b>	<b>(\$123,741.20)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$34,973.00</b>	<b>(\$46,037.53)</b>	<b>\$81,010.53</b>	<b>(\$5,020,340.00)</b>	<b>\$3,755,301.00</b>	<b>(\$8,775,641.00)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$256,734.00</b>	<b>\$256,836.78</b>	<b>(\$102.78)</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>\$210,799.25</b>	<b>\$80,907.75</b>	<b>\$13,022,578.00</b>	<b>\$21,798,222.29</b>	<b>(\$8,775,644.29)</b>