

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2009, Fiscal Period 09**

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	\$12,154,035.88	\$2,794,550.51	\$3,149,221.10	\$8,258,307.64	\$0.00	\$492,974.68	\$0.00
Investments	\$1,162,783.22	\$3,985.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$24.96	\$3,447.89	\$0.00	\$0.00	\$0.00	\$3,703.04	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$93,605.71	\$181,554.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,915.35)	\$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	\$129,682,164.54
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	\$15,987,498.96
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$13,408,534.42</b>	<b>\$2,983,538.13</b>	<b>\$3,149,221.10</b>	<b>\$8,258,307.64</b>	<b>\$0.00</b>	<b>\$496,677.72</b>	<b>\$145,669,663.50</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$60,398.31	\$1,776.21	\$0.00	\$1,197.50	\$0.00	\$137.94	\$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	\$15,987,498.96
<b>Total Liabilities:</b>	<b>\$60,398.31</b>	<b>\$1,776.21</b>	<b>\$0.00</b>	<b>\$1,197.50</b>	<b>\$0.00</b>	<b>\$137.94</b>	<b>\$15,987,498.96</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,682,164.54
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$356,017.09	\$396,243.71	\$0.00	\$185,742.16	\$0.00	\$130,025.38	\$0.00
Unreserved Fund balance	\$12,992,119.02	(\$2,493,301.88)	\$3,149,221.10	\$8,071,367.98	\$0.00	\$366,514.40	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,348,136.11</b>	<b>(\$2,097,058.17)</b>	<b>\$3,149,221.10</b>	<b>\$8,257,110.14</b>	<b>\$0.00</b>	<b>\$496,539.78</b>	<b>\$129,682,164.54</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,408,534.42</b>	<b>(\$2,095,281.96)</b>	<b>\$3,149,221.10</b>	<b>\$8,258,307.64</b>	<b>\$0.00</b>	<b>\$496,677.72</b>	<b>\$145,669,663.50</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**  
**For Fiscal Year 2009, Fiscal Period 09**

<i>035 - Houston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$22,861,154.50	\$1,500.00	\$580,112.00	\$2,543,654.00	\$0.00	\$25,986,420.50
Federal Sources	\$35,528.36	\$3,884,223.08	\$0.00	\$0.00	\$0.00	\$3,919,751.44
Local Sources	\$9,010,595.24	\$2,034,500.90	\$2,187.38	\$7,033.16	\$987,519.24	\$12,041,835.92
Other Sources	\$39,123.36	\$104,579.44	\$0.00	\$0.00	\$0.00	\$143,702.80
<b>Total Revenues:</b>	<b>\$31,946,401.46</b>	<b>\$6,024,803.42</b>	<b>\$582,299.38</b>	<b>\$2,550,687.16</b>	<b>\$987,519.24</b>	<b>\$42,091,710.66</b>
<b>Expenditures</b>						
Instructional Services	\$20,111,093.51	\$1,899,833.73	\$0.00	\$56,037.60	\$276,022.72	\$22,342,987.56
Instructional Support Services	\$3,797,095.69	\$1,155,814.09	\$0.00	\$3,762.00	\$442,498.16	\$5,399,169.94
Operation & Maintenance Services	\$2,408,485.34	\$218,925.20	\$0.00	\$321,231.40	\$16,843.76	\$2,965,485.70
Auxiliary Services	\$2,267,302.58	\$6,469,226.62	\$0.00	\$0.00	\$37,230.00	\$8,773,759.20
General Administrative Services	\$1,281,452.37	\$465,122.46	\$0.00	\$0.00	\$0.00	\$1,746,574.83
Capital Outlay	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Debt Service	\$0.00	\$0.00	\$2,915,102.46	\$0.00	\$0.00	\$2,915,102.46
Other Expenditures	\$87,529.78	\$901,499.10	\$0.00	\$0.00	\$177,069.32	\$1,166,098.20
<b>Total Expenditures:</b>	<b>\$29,967,959.27</b>	<b>\$11,110,421.20</b>	<b>\$2,915,102.46</b>	<b>\$381,031.00</b>	<b>\$949,663.96</b>	<b>\$45,324,177.89</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,027,836.16	\$1,353,988.74	\$2,309,434.68	\$0.00	\$10,091.82	\$4,701,351.40
Other Fund Uses:	\$1,811,141.95	\$1,094,113.48	\$0.00	\$1,485,763.56	\$96,059.66	\$4,487,078.65
<b>Total Other Fund Sources (Uses):</b>	<b>(\$783,305.79)</b>	<b>\$259,875.26</b>	<b>\$2,309,434.68</b>	<b>(\$1,485,763.56)</b>	<b>(\$85,967.84)</b>	<b>\$214,272.75</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,195,136.40</b>	<b>(\$4,825,742.52)</b>	<b>(\$23,368.40)</b>	<b>\$683,892.60</b>	<b>(\$48,112.56)</b>	<b>(\$3,018,194.48)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$12,152,999.71</b>	<b>\$2,728,684.35</b>	<b>\$3,172,589.50</b>	<b>\$7,573,217.54</b>	<b>\$544,652.34</b>	<b>\$26,172,143.44</b>
<b>Ending Fund Balance:</b>	<b>\$13,348,136.11</b>	<b>(\$2,097,058.17)</b>	<b>\$3,149,221.10</b>	<b>\$8,257,110.14</b>	<b>\$496,539.78</b>	<b>\$23,153,948.96</b>

**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 2009, Fiscal Period 09**

*035 - Houston County Schools*

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$30,263,465.00	\$22,861,154.50	\$7,402,310.50	\$0.00	\$1,500.00	(\$1,500.00)
Federal Sources	\$61,500.00	\$35,528.36	\$25,971.64	\$6,450,420.09	\$3,884,223.08	\$2,566,197.01
Local Sources	\$10,002,350.00	\$9,010,595.24	\$991,754.76	\$2,492,545.00	\$2,034,500.90	\$458,044.10
Other Sources	\$74,866.00	\$39,123.36	\$35,742.64	\$197,200.00	\$104,579.44	\$92,620.56
<b>Total Revenues:</b>	<b>\$40,402,181.00</b>	<b>\$31,946,401.46</b>	<b>\$8,455,779.54</b>	<b>\$9,140,165.09</b>	<b>\$6,024,803.42</b>	<b>\$3,115,361.67</b>
<b>Expenditures</b>						
Instructional Services	\$27,906,150.72	\$20,111,093.51	\$7,795,057.21	\$3,481,192.20	\$1,899,833.73	\$1,581,358.47
Instructional Support Services	\$6,166,057.29	\$3,797,095.69	\$2,368,961.60	\$867,662.71	\$1,155,814.09	(\$288,151.38)
Operation & Maintenance Services	\$3,712,813.00	\$2,408,485.34	\$1,304,327.66	\$82,185.00	\$218,925.20	(\$136,740.20)
Auxiliary Services	\$3,783,871.00	\$2,267,302.58	\$1,516,568.42	\$4,623,038.00	\$6,469,226.62	(\$1,846,188.62)
General Administrative Services	\$2,185,178.00	\$1,281,452.37	\$903,725.63	\$357,730.18	\$465,122.46	(\$107,392.28)
Special Revenue Outlay	\$734,478.00	\$15,000.00	\$719,478.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$27,776.00	\$87,529.78	(\$59,753.78)	\$606,449.00	\$901,499.10	(\$295,050.10)
<b>Total Expenditures:</b>	<b>\$44,516,324.01</b>	<b>\$29,967,959.27</b>	<b>\$14,548,364.74</b>	<b>\$10,018,257.09</b>	<b>\$11,110,421.20</b>	<b>(\$1,092,164.11)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$3,791,440.18	\$1,027,836.16	\$2,763,604.02	\$1,035,593.00	\$1,353,988.74	(\$318,395.74)
Other Financing Uses:	\$4,371,159.00	\$1,811,141.95	\$2,560,017.05	\$212,497.00	\$1,094,113.48	(\$881,616.48)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$579,718.82)</b>	<b>(\$783,305.79)</b>	<b>\$203,586.97</b>	<b>\$823,096.00</b>	<b>\$259,875.26</b>	<b>\$563,220.74</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$4,693,861.83)</b>	<b>\$1,195,136.40</b>	<b>(\$5,888,998.23)</b>	<b>(\$54,996.00)</b>	<b>(\$4,825,742.52)</b>	<b>\$4,770,746.52</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$12,152,999.71</b>	<b>\$12,152,999.71</b>	<b>\$0.00</b>	<b>\$2,728,571.30</b>	<b>\$2,728,684.35</b>	<b>(\$113.05)</b>
<b>Ending Fund Balance:</b>	<b>\$7,459,137.88</b>	<b>\$13,348,136.11</b>	<b>(\$5,888,998.23)</b>	<b>\$2,673,575.30</b>	<b>(\$2,097,058.17)</b>	<b>\$4,770,633.47</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 2009, Fiscal Period 09**

*035 - Houston County Schools*

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$384,209.00	\$580,112.00	(\$195,903.00)	\$1,422,055.00	\$2,543,654.00	(\$1,121,599.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$2,187.38	(\$2,187.38)	\$445,908.00	\$7,033.16	\$438,874.84
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$384,209.00</b>	<b>\$582,299.38</b>	<b>(\$198,090.38)</b>	<b>\$1,867,963.00</b>	<b>\$2,550,687.16</b>	<b>(\$682,724.16)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$475,000.00	\$56,037.60	\$418,962.40
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$3,762.00	(\$3,762.00)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$321,231.40	(\$321,231.40)
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	\$2,000,000.00	\$0.00	\$2,000,000.00
Debt Service	\$1,647,241.00	\$2,915,102.46	(\$1,267,861.46)	\$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>\$1,647,241.00</b>	<b>\$2,915,102.46</b>	<b>(\$1,267,861.46)</b>	<b>\$2,475,000.00</b>	<b>\$381,031.00</b>	<b>\$2,093,969.00</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,338,098.00	\$2,309,434.68	(\$971,336.68)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$990,250.00	\$1,485,763.56	(\$495,513.56)
<b>Total Other Financing Sources (Uses):</b>	<b>\$1,338,098.00</b>	<b>\$2,309,434.68</b>	<b>(\$971,336.68)</b>	<b>(\$990,250.00)</b>	<b>(\$1,485,763.56)</b>	<b>\$495,513.56</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$75,066.00</b>	<b>(\$23,368.40)</b>	<b>\$98,434.40</b>	<b>(\$1,597,287.00)</b>	<b>\$683,892.60</b>	<b>(\$2,281,179.60)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,586,294.75</b>	<b>\$3,172,589.50</b>	<b>(\$1,586,294.75)</b>	<b>\$3,786,608.77</b>	<b>\$7,573,217.54</b>	<b>(\$3,786,608.77)</b>
<b>Ending Fund Balance:</b>	<b>\$1,661,360.75</b>	<b>\$3,149,221.10</b>	<b>(\$1,487,860.35)</b>	<b>\$2,189,321.77</b>	<b>\$8,257,110.14</b>	<b>(\$6,067,788.37)</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 2009, Fiscal Period 09**

*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	\$32,069,729.00	\$25,986,420.50	\$6,083,308.50
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,511,920.09	\$3,919,751.44	\$2,592,168.65
Local Sources	\$471,630.00	\$987,519.24	(\$515,889.24)	\$13,412,433.00	\$12,041,835.92	\$1,370,597.08
Other Sources	\$0.00	\$0.00	\$0.00	\$272,066.00	\$143,702.80	\$128,363.20
<b>Total Revenues:</b>	<b>\$471,630.00</b>	<b>\$987,519.24</b>	<b>(\$515,889.24)</b>	<b>\$52,266,148.09</b>	<b>\$42,091,710.66</b>	<b>\$10,174,437.43</b>
<b>Expenditures</b>						
Instructional Services	\$134,190.00	\$276,022.72	(\$141,832.72)	\$31,996,532.92	\$22,342,987.56	\$9,653,545.36
Instructional Support Services	\$198,880.00	\$442,498.16	(\$243,618.16)	\$7,232,600.00	\$5,399,169.94	\$1,833,430.06
Operation & Maintenance Services	\$3,020.00	\$16,843.76	(\$13,823.76)	\$3,798,018.00	\$2,965,485.70	\$832,532.30
Auxiliary Services	\$8,645.00	\$37,230.00	(\$28,585.00)	\$8,415,554.00	\$8,773,759.20	(\$358,205.20)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,542,908.18	\$1,746,574.83	\$796,333.35
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,734,478.00	\$15,000.00	\$2,719,478.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,647,241.00	\$2,915,102.46	(\$1,267,861.46)
Other Expenditures	\$79,120.00	\$177,069.32	(\$97,949.32)	\$713,345.00	\$1,166,098.20	(\$452,753.20)
<b>Total Expenditures:</b>	<b>\$423,855.00</b>	<b>\$949,663.96</b>	<b>(\$525,808.96)</b>	<b>\$59,080,677.10</b>	<b>\$45,324,177.89</b>	<b>\$13,756,499.21</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$3,600.00	\$10,091.82	(\$6,491.82)	\$6,168,731.18	\$4,701,351.40	\$1,467,379.78
Other Financing Uses:	\$27,450.00	\$96,059.66	(\$68,609.66)	\$5,601,356.00	\$4,487,078.65	\$1,114,277.35
<b>Total Other Financing Sources (Uses):</b>	<b>(\$23,850.00)</b>	<b>(\$85,967.84)</b>	<b>\$62,117.84</b>	<b>\$567,375.18</b>	<b>\$214,272.75</b>	<b>\$353,102.43</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$23,925.00</b>	<b>(\$48,112.56)</b>	<b>\$72,037.56</b>	<b>(\$6,247,153.83)</b>	<b>(\$3,018,194.48)</b>	<b>(\$3,228,959.35)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$272,439.22</b>	<b>\$544,652.34</b>	<b>(\$272,213.12)</b>	<b>\$20,526,913.75</b>	<b>\$26,172,143.44</b>	<b>(\$5,645,229.69)</b>
<b>Ending Fund Balance:</b>	<b>\$296,364.22</b>	<b>\$496,539.78</b>	<b>(\$200,175.56)</b>	<b>\$14,279,759.92</b>	<b>\$23,153,948.96</b>	<b>(\$8,874,189.04)</b>