

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2009**

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	\$9,003,733.62	\$2,346,348.11	\$1,384,513.74	\$2,813,725.96	\$0.00	\$265,763.43	\$0.00
Investments	\$1,167,514.64	\$4,158.82	\$0.00	\$13,500,000.00	\$0.00	\$0.00	\$0.00
Receivables	\$71,710.10	\$347,398.06	\$0.00	\$0.00	\$0.00	\$2,327.52	\$0.00
Interfund Receivables	\$4,027.04	\$852.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$52,926.69	\$174,438.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$784.40	\$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	\$64,841,082.27
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	\$18,766,280.38
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets and Other Debits:</b>	<b>\$10,300,696.49</b>	<b>\$2,873,196.42</b>	<b>\$1,384,513.74</b>	<b>\$16,313,725.96</b>	<b>\$0.00</b>	<b>\$268,090.95</b>	<b>\$83,607,362.65</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$311,141.78	\$231,984.79	\$0.00	\$0.00	\$0.00	\$7,596.86	\$0.00
Interfund Payable	\$1,095.54	\$3,784.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$3,684.80	\$50,564.26	\$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	\$18,766,280.38
<b>Total Liabilities:</b>	<b>\$315,922.12</b>	<b>\$286,333.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,596.86</b>	<b>\$18,766,280.38</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,841,082.27
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$54,156.04	\$207,095.98	\$0.00	\$0.00	\$0.00	\$15,840.90	\$0.00
Unreserved Fund balance	\$9,930,618.33	\$2,379,767.15	\$1,384,513.74	\$16,313,725.96	\$0.00	\$244,653.19	\$0.00
<b>Total Fund Equity:</b>	<b>\$9,984,774.37</b>	<b>\$2,586,863.13</b>	<b>\$1,384,513.74</b>	<b>\$16,313,725.96</b>	<b>\$0.00</b>	<b>\$260,494.09</b>	<b>\$64,841,082.27</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$10,300,696.49</b>	<b>\$2,873,196.42</b>	<b>\$1,384,513.74</b>	<b>\$16,313,725.96</b>	<b>\$0.00</b>	<b>\$268,090.95</b>	<b>\$83,607,362.65</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 Ended September 30, 2009**

<i>035 - Houston County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$29,675,906.08	\$1,500.00	\$375,765.00	\$1,422,049.83	\$0.00	\$31,475,220.91
Federal Sources	\$52,566.13	\$5,498,942.45	\$0.00	\$0.00	\$0.00	\$5,551,508.58
Local Sources	\$10,002,018.84	\$2,627,404.84	\$24,937.37	\$439,612.20	\$660,778.60	\$13,754,751.85
Other Sources	\$42,987.36	\$156,562.81	\$0.00	\$0.00	\$0.00	\$199,550.17
<b>Total Revenues:</b>	<b>\$39,773,478.41</b>	<b>\$8,284,410.10</b>	<b>\$400,702.37</b>	<b>\$1,861,662.03</b>	<b>\$660,778.60</b>	<b>\$50,981,031.51</b>
<b>Expenditures</b>						
Instructional Services	\$26,875,343.08	\$2,642,508.50	\$0.00	\$111,388.63	\$199,775.47	\$29,829,015.68
Instructional Support Services	\$5,116,022.61	\$912,561.48	\$0.00	\$1,881.00	\$282,287.94	\$6,312,753.03
Operation & Maintenance Services	\$3,523,730.08	\$172,571.99	\$0.00	\$224,860.58	\$9,465.31	\$3,930,627.96
Auxiliary Services	\$3,108,358.28	\$4,581,796.87	\$0.00	\$0.00	\$21,515.20	\$7,711,670.35
General Administrative Services	\$1,679,441.10	\$311,284.16	\$0.00	\$0.00	\$0.00	\$1,990,725.26
Capital Outlay	\$15,000.00	\$0.00	\$0.00	\$69,404.57	\$0.00	\$84,404.57
Debt Service	\$0.00	\$0.00	\$5,900,659.40	\$0.00	\$0.00	\$5,900,659.40
Other Expenditures	\$112,169.50	\$604,206.54	\$0.00	\$0.00	\$107,686.55	\$824,062.59
<b>Total Expenditures:</b>	<b>\$40,430,064.65</b>	<b>\$9,224,929.54</b>	<b>\$5,900,659.40</b>	<b>\$407,534.78</b>	<b>\$620,730.47</b>	<b>\$56,583,918.84</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$3,810,823.00	\$1,545,063.93	\$5,298,176.02	\$15,074,647.25	\$7,165.91	\$25,735,876.11
Other Fund Uses:	\$5,322,462.10	\$747,198.42	\$0.00	\$4,001,657.31	\$59,046.12	\$10,130,363.95
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,511,639.10)</b>	<b>\$797,865.51</b>	<b>\$5,298,176.02</b>	<b>\$11,072,989.94</b>	<b>(\$51,880.21)</b>	<b>\$15,605,512.16</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$2,168,225.34)</b>	<b>(\$142,653.93)</b>	<b>(\$201,781.01)</b>	<b>\$12,527,117.19</b>	<b>(\$11,832.08)</b>	<b>\$10,002,624.83</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$12,152,999.71</b>	<b>\$2,729,517.06</b>	<b>\$1,586,294.75</b>	<b>\$3,786,608.77</b>	<b>\$272,326.17</b>	<b>\$20,527,746.46</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$9,984,774.37</b>	<b>\$2,586,863.13</b>	<b>\$1,384,513.74</b>	<b>\$16,313,725.96</b>	<b>\$260,494.09</b>	<b>\$30,530,371.29</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 Ended September 30, 2009**

**035 - Houston County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$30,277,465.00	\$29,675,906.08	\$601,558.92	\$0.00	\$1,500.00	(\$1,500.00)
Federal Sources	\$61,500.00	\$52,566.13	\$8,933.87	\$6,478,767.09	\$5,498,942.45	\$979,824.64
Local Sources	\$10,002,350.00	\$10,002,018.84	\$331.16	\$2,492,545.00	\$2,627,404.84	(\$134,859.84)
Other Sources	\$74,866.00	\$42,987.36	\$31,878.64	\$197,200.00	\$156,562.81	\$40,637.19
<b>Total Revenues:</b>	<b>\$40,416,181.00</b>	<b>\$39,773,478.41</b>	<b>\$642,702.59</b>	<b>\$9,168,512.09</b>	<b>\$8,284,410.10</b>	<b>\$884,101.99</b>
<b>Expenditures</b>						
Instructional Services	\$27,902,467.72	\$26,875,343.08	\$1,027,124.64	\$3,493,720.20	\$2,642,508.50	\$851,211.70
Instructional Support Services	\$6,182,690.29	\$5,116,022.61	\$1,066,667.68	\$883,481.71	\$912,561.48	(\$29,079.77)
Operation & Maintenance Services	\$3,712,813.00	\$3,523,730.08	\$189,082.92	\$82,185.00	\$172,571.99	(\$90,386.99)
Auxiliary Services	\$3,783,871.00	\$3,108,358.28	\$675,512.72	\$4,623,038.00	\$4,581,796.87	\$41,241.13
General Administrative Services	\$2,185,178.00	\$1,679,441.10	\$505,736.90	\$357,730.18	\$311,284.16	\$46,446.02
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	\$112,169.50	(\$84,393.50)	\$606,449.00	\$604,206.54	\$2,242.46
<b>Total Expenditures:</b>	<b>\$44,529,274.01</b>	<b>\$40,430,064.65</b>	<b>\$4,099,209.36</b>	<b>\$10,046,604.09</b>	<b>\$9,224,929.54</b>	<b>\$821,674.55</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$3,794,073.18	\$3,810,823.00	(\$16,749.82)	\$1,035,593.00	\$1,545,063.93	(\$509,470.93)
Other Financing Uses:	\$4,373,792.00	\$5,322,462.10	(\$948,670.10)	\$212,497.00	\$747,198.42	(\$534,701.42)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$579,718.82)</b>	<b>(\$1,511,639.10)</b>	<b>\$931,920.28</b>	<b>\$823,096.00</b>	<b>\$797,865.51</b>	<b>\$25,230.49</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$4,692,811.83)</b>	<b>(\$2,168,225.34)</b>	<b>(\$2,524,586.49)</b>	<b>(\$54,996.00)</b>	<b>(\$142,653.93)</b>	<b>\$87,657.93</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>\$2,729,517.06</b>	<b>(\$945.76)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$7,460,187.88</b>	<b>\$9,984,774.37</b>	<b>(\$2,524,586.49)</b>	<b>\$2,673,575.30</b>	<b>\$2,586,863.13</b>	<b>\$86,712.17</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 Ended September 30, 2009**

*035 - Houston County Schools*

Description	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	
<b>Revenues</b>						
State Sources	\$384,209.00	\$375,765.00	\$8,444.00	\$1,422,055.00	\$1,422,049.83	\$5.17
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$24,937.37	(\$24,937.37)	\$445,908.00	\$439,612.20	\$6,295.80
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$384,209.00</b>	<b>\$400,702.37</b>	<b>(\$16,493.37)</b>	<b>\$1,867,963.00</b>	<b>\$1,861,662.03</b>	<b>\$6,300.97</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$475,000.00	\$111,388.63	\$363,611.37
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,881.00	(\$1,881.00)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$224,860.58	(\$224,860.58)
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	\$69,404.57	\$1,930,595.43
Debt Service	\$1,647,241.00	\$5,900,659.40	(\$4,253,418.40)	\$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>\$5,900,659.40</b>	<b>(\$4,253,418.40)</b>	<b>\$2,475,000.00</b>	<b>\$407,534.78</b>	<b>\$2,067,465.22</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,338,098.00	\$5,298,176.02	(\$3,960,078.02)	\$0.00	\$15,074,647.25	(\$15,074,647.25)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$990,250.00	\$4,001,657.31	(\$3,011,407.31)
<b>Total Other Financing Sources (Uses):</b>	<b>\$1,338,098.00</b>	<b>\$5,298,176.02</b>	<b>(\$3,960,078.02)</b>	<b>(\$990,250.00)</b>	<b>\$11,072,989.94</b>	<b>(\$12,063,239.94)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$75,066.00</b>	<b>(\$201,781.01)</b>	<b>\$276,847.01</b>	<b>(\$1,597,287.00)</b>	<b>\$12,527,117.19</b>	<b>(\$14,124,404.19)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,586,294.75</b>	<b>\$1,586,294.75</b>	<b>\$0.00</b>	<b>\$3,786,608.77</b>	<b>\$3,786,608.77</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$1,661,360.75</b>	<b>\$1,384,513.74</b>	<b>\$276,847.01</b>	<b>\$2,189,321.77</b>	<b>\$16,313,725.96</b>	<b>(\$14,124,404.19)</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 Ended September 30, 2009**

**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	\$32,083,729.00	\$31,475,220.91	\$608,508.09
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,540,267.09	\$5,551,508.58	\$988,758.51
Local Sources	\$471,630.00	\$660,778.60	(\$189,148.60)	\$13,412,433.00	\$13,754,751.85	(\$342,318.85)
Other Sources	\$0.00	\$0.00	\$0.00	\$272,066.00	\$199,550.17	\$72,515.83
<b>Total Revenues:</b>	<b>\$471,630.00</b>	<b>\$660,778.60</b>	<b>(\$189,148.60)</b>	<b>\$52,308,495.09</b>	<b>\$50,981,031.51</b>	<b>\$1,327,463.58</b>
<b>Expenditures</b>						
Instructional Services	\$134,190.00	\$199,775.47	(\$65,585.47)	\$32,005,377.92	\$29,829,015.68	\$2,176,362.24
Instructional Support Services	\$198,880.00	\$282,287.94	(\$83,407.94)	\$7,265,052.00	\$6,312,753.03	\$952,298.97
Operation & Maintenance Services	\$3,020.00	\$9,465.31	(\$6,445.31)	\$3,798,018.00	\$3,930,627.96	(\$132,609.96)
Auxiliary Services	\$8,645.00	\$21,515.20	(\$12,870.20)	\$8,415,554.00	\$7,711,670.35	\$703,883.65
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,542,908.18	\$1,990,725.26	\$552,182.92
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,734,478.00	\$84,404.57	\$2,650,073.43
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,647,241.00	\$5,900,659.40	(\$4,253,418.40)
Other Expenditures	\$79,120.00	\$107,686.55	(\$28,566.55)	\$713,345.00	\$824,062.59	(\$110,717.59)
<b>Total Expenditures:</b>	<b>\$423,855.00</b>	<b>\$620,730.47</b>	<b>(\$196,875.47)</b>	<b>\$59,121,974.10</b>	<b>\$56,583,918.84</b>	<b>\$2,538,055.26</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$3,600.00	\$7,165.91	(\$3,565.91)	\$6,171,364.18	\$25,735,876.11	(\$19,564,511.93)
Other Financing Uses:	\$27,450.00	\$59,046.12	(\$31,596.12)	\$5,603,989.00	\$10,130,363.95	(\$4,526,374.95)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$23,850.00)</b>	<b>(\$51,880.21)</b>	<b>\$28,030.21</b>	<b>\$567,375.18</b>	<b>\$15,605,512.16</b>	<b>(\$15,038,136.98)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$23,925.00</b>	<b>(\$11,832.08)</b>	<b>\$35,757.08</b>	<b>(\$6,246,103.83)</b>	<b>\$10,002,624.83</b>	<b>(\$16,248,728.66)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$272,439.22</b>	<b>\$272,326.17</b>	<b>\$113.05</b>	<b>\$20,526,913.75</b>	<b>\$20,527,746.46</b>	<b>(\$832.71)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$296,364.22</b>	<b>\$260,494.09</b>	<b>\$35,870.13</b>	<b>\$14,280,809.92</b>	<b>\$30,530,371.29</b>	<b>(\$16,249,561.37)</b>