

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 05**

Exhibit F-I-A

**159 - Huntsville City 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	\$34,521,918.72	\$7,828,019.01	\$3,672,321.98	\$188,932.00	\$85,810.16	\$2,441,477.36	\$0.00
Investments							
Receivables	\$5,859,627.91	\$1,574,049.61	\$0.00	\$0.00	(\$5,650.00)	\$154.73	\$0.00
Interfund Receivables	\$0.00	\$6,017.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$375,689.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$690,921,533.31
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,695.42
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,208,906.86
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,880,405.10
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$40,381,546.63</b>	<b>\$9,783,774.72</b>	<b>\$3,672,321.98</b>	<b>\$188,932.00</b>	<b>\$80,160.16</b>	<b>\$2,441,632.09</b>	<b>\$780,018,540.69</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$161,203.65	\$203,151.24	\$0.00	\$0.00	\$0.00	\$1,976.48	\$0.00
Interfund Payable	\$0.00	\$6,017.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$438,074.52	\$142,443.68	\$0.00	\$0.00	\$0.00	\$2,009,436.53	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,089,311.96
<b>Total Liabilities:</b>	<b>\$599,278.17</b>	<b>\$351,612.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,011,413.01</b>	<b>\$89,089,311.96</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$690,929,228.73
Contributed Capital							
Reserved Fund Balance	\$446,638.77	\$5,712,028.76	\$0.00	\$231,100.00	\$0.00	\$12,611.00	\$0.00
Unreserved Fund balance	\$39,335,629.69	\$3,720,133.94	\$3,672,321.98	(\$42,168.00)	\$80,160.16	\$417,608.08	\$0.00
<b>Total Fund Equity:</b>	<b>\$39,782,268.46</b>	<b>\$9,432,162.70</b>	<b>\$3,672,321.98</b>	<b>\$188,932.00</b>	<b>\$80,160.16</b>	<b>\$430,219.08</b>	<b>\$690,929,228.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$40,381,546.63</b>	<b>\$9,783,774.72</b>	<b>\$3,672,321.98</b>	<b>\$188,932.00</b>	<b>\$80,160.16</b>	<b>\$2,441,632.09</b>	<b>\$780,018,540.69</b>

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 2019, Fiscal Period 05**

**159 - Huntsville City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$48,464,538.33	\$0.00	\$0.00	\$0.00	\$0.00	\$48,464,538.33
Federal Sources	\$169,094.36	\$11,663,716.69	\$0.00	\$0.00	\$0.00	\$11,832,811.05
Local Sources	\$69,410,946.73	\$4,801,846.73	\$0.00	\$0.00	\$246,407.64	\$74,459,201.10
Other Sources	\$50,732.61	\$271,573.80	\$0.00	\$0.00	\$0.00	\$322,306.41
<b>Total Revenues:</b>	<b>\$118,095,312.03</b>	<b>\$16,737,137.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$246,407.64</b>	<b>\$135,078,856.89</b>
<b>Expenditures</b>						
Instructional Services	\$50,365,070.78	\$4,587,176.37	\$0.00	\$0.00	\$58,125.67	\$55,010,372.82
Instructional Support Services	\$16,779,030.05	\$2,306,077.48	\$0.00	\$0.00	\$74,039.90	\$19,159,147.43
Operation & Maintenance Services	\$10,632,165.92	\$345,985.05	\$0.00	\$6,401.47	\$420.00	\$10,984,972.44
Auxiliary Services	\$4,089,611.50	\$5,723,876.16	\$0.00	\$0.00	\$2,813.84	\$9,816,301.50
General Administrative Services	\$3,316,188.31	\$308,099.43	\$0.00	\$0.00	\$0.00	\$3,624,287.74
Capital Outlay	\$500,441.28	\$0.00	\$0.00	\$49,309.00	\$0.00	\$549,750.28
Debt Service	\$123,440.62	\$0.00	\$1,381,159.15	\$0.00	\$0.00	\$1,504,599.77
Other Expenditures	\$2,636,507.99	\$1,776,068.50	\$0.00	\$0.00	\$65,600.04	\$4,478,176.53
<b>Total Expenditures:</b>	<b>\$88,442,456.45</b>	<b>\$15,047,282.99</b>	<b>\$1,381,159.15</b>	<b>\$55,710.47</b>	<b>\$200,999.45</b>	<b>\$105,127,608.51</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$369,626.90	\$142,681.21	\$1,373,316.15	\$0.00	\$5,225.72	\$1,890,849.98
Other Fund Uses:	\$1,416,639.38	\$82,124.73	\$0.00	\$0.00	\$11,228.62	\$1,509,992.73
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,047,012.48)</b>	<b>\$60,556.48</b>	<b>\$1,373,316.15</b>	<b>\$0.00</b>	<b>(\$6,002.90)</b>	<b>\$380,857.25</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$28,605,843.10</b>	<b>\$1,750,410.71</b>	<b>(\$7,843.00)</b>	<b>(\$55,710.47)</b>	<b>\$39,405.29</b>	<b>\$30,332,105.63</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$11,176,425.36</b>	<b>\$7,681,751.99</b>	<b>\$3,680,164.98</b>	<b>\$244,642.47</b>	<b>\$390,813.79</b>	<b>\$23,173,798.59</b>
<b>Ending Fund Balance:</b>	<b>\$39,782,268.46</b>	<b>\$9,432,162.70</b>	<b>\$3,672,321.98</b>	<b>\$188,932.00</b>	<b>\$430,219.08</b>	<b>\$53,505,904.22</b>

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 2019, Fiscal Period 05**

**159 - Huntsville City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$116,242,744.00	\$48,464,538.33	(\$67,778,205.67)	\$0.00	\$0.00	\$0.00
Federal Sources	\$260,000.00	\$169,094.36	(\$90,905.64)	\$30,285,022.00	\$11,663,716.69	(\$18,621,305.31)
Local Sources	\$103,369,258.00	\$69,410,946.73	(\$33,958,311.27)	\$8,203,559.00	\$4,801,846.73	(\$3,401,712.27)
Other Sources	\$761,423.63	\$50,732.61	(\$710,691.02)	\$292,000.00	\$271,573.80	(\$20,426.20)
<b>Total Revenues:</b>	<b>\$220,633,425.63</b>	<b>\$118,095,312.03</b>	<b>(\$102,538,113.60)</b>	<b>\$38,780,581.00</b>	<b>\$16,737,137.22</b>	<b>(\$22,043,443.78)</b>
<b>Expenditures</b>						
Instructional Services	\$121,590,452.63	\$50,365,070.78	\$71,225,381.85	\$11,638,776.22	\$4,587,176.37	\$7,051,599.85
Instructional Support Services	\$39,931,705.71	\$16,779,030.05	\$23,152,675.66	\$6,334,422.92	\$2,306,077.48	\$4,028,345.44
Operation & Maintenance Services	\$28,158,430.82	\$10,632,165.92	\$17,526,264.90	\$857,812.99	\$345,985.05	\$511,827.94
Auxiliary Services	\$11,296,194.69	\$4,089,611.50	\$7,206,583.19	\$13,645,904.54	\$5,723,876.16	\$7,922,028.38
General Administrative Services	\$8,891,940.07	\$3,316,188.31	\$5,575,751.76	\$1,009,523.79	\$308,099.43	\$701,424.36
Special Revenue Outlay	\$0.00	\$500,441.28	(\$500,441.28)	\$0.00	\$0.00	\$0.00
General Service	\$403,987.56	\$123,440.62	\$280,546.94	\$0.00	\$0.00	\$0.00
Other Expenditures	\$5,592,544.95	\$2,636,507.99	\$2,956,036.96	\$4,129,015.88	\$1,776,068.50	\$2,352,947.38
<b>Total Expenditures:</b>	<b>\$215,865,256.43</b>	<b>\$88,442,456.45</b>	<b>\$127,422,799.98</b>	<b>\$37,615,456.34</b>	<b>\$15,047,282.99</b>	<b>\$22,568,173.35</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,649,974.87	\$369,626.90	(\$1,280,347.97)	\$353,958.00	\$142,681.21	(\$211,276.79)
Other Financing Uses:	\$4,434,963.50	\$1,416,639.38	\$3,018,324.12	\$269,466.00	\$82,124.73	\$187,341.27
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,784,988.63)</b>	<b>(\$1,047,012.48)</b>	<b>\$1,737,976.15</b>	<b>\$84,492.00</b>	<b>\$60,556.48</b>	<b>(\$23,935.52)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,983,180.57</b>	<b>\$28,605,843.10</b>	<b>\$26,622,662.53</b>	<b>\$1,249,616.66</b>	<b>\$1,750,410.71</b>	<b>\$500,794.05</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$13,375,084.28</b>	<b>\$11,176,425.36</b>	<b>(\$2,198,658.92)</b>	<b>\$8,500,944.00</b>	<b>\$7,681,751.99</b>	<b>(\$819,192.01)</b>
<b>Ending Fund Balance:</b>	<b>\$15,358,264.85</b>	<b>\$39,782,268.46</b>	<b>\$24,424,003.61</b>	<b>\$9,750,560.66</b>	<b>\$9,432,162.70</b>	<b>(\$318,397.96)</b>

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 2019, Fiscal Period 05**

**159 - Huntsville City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$5,119,110.00	\$0.00	(\$5,119,110.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources	\$20,431,142.00	\$0.00	(\$20,431,142.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$20,431,142.00</b>	<b>\$0.00</b>	<b>(\$20,431,142.00)</b>	<b>\$5,119,110.00</b>	<b>\$0.00</b>	<b>(\$5,119,110.00)</b>
<b>Expenditures</b>						
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	\$23,500.00	\$6,401.47	\$17,098.53
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	\$0.00	\$49,309.00	(\$49,309.00)
Debt Service	\$24,543,169.50	\$1,381,159.15	\$23,162,010.35	\$5,095,610.00	\$0.00	\$5,095,610.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$24,543,169.50</b>	<b>\$1,381,159.15</b>	<b>\$23,162,010.35</b>	<b>\$5,119,110.00</b>	<b>\$55,710.47</b>	<b>\$5,063,399.53</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$4,112,027.50	\$1,373,316.15	(\$2,738,711.35)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$4,112,027.50</b>	<b>\$1,373,316.15</b>	<b>(\$2,738,711.35)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>(\$7,843.00)</b>	<b>(\$7,843.00)</b>	<b>\$0.00</b>	<b>(\$55,710.47)</b>	<b>(\$55,710.47)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,855,434.89</b>	<b>\$3,680,164.98</b>	<b>\$1,824,730.09</b>	<b>\$0.00</b>	<b>\$244,642.47</b>	<b>\$244,642.47</b>
<b>Ending Fund Balance:</b>	<b>\$1,855,434.89</b>	<b>\$3,672,321.98</b>	<b>\$1,816,887.09</b>	<b>\$0.00</b>	<b>\$188,932.00</b>	<b>\$188,932.00</b>

Information in this report has been reconciled to the corresponding bank statements.

**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 2019, Fiscal Period 05**

**159 - Huntsville City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$121,361,854.00	\$48,464,538.33	(\$72,897,315.67)
Federal Sources	\$0.00	\$0.00	\$0.00	\$30,545,022.00	\$11,832,811.05	(\$18,712,210.95)
Local Sources	\$528,123.00	\$246,407.64	(\$281,715.36)	\$112,100,940.00	\$74,459,201.10	(\$37,641,738.90)
Other Sources	\$0.00	\$0.00	\$0.00	\$21,484,565.63	\$322,306.41	(\$21,162,259.22)
<b>Total Revenues:</b>	<b>\$528,123.00</b>	<b>\$246,407.64</b>	<b>(\$281,715.36)</b>	<b>\$285,492,381.63</b>	<b>\$135,078,856.89</b>	<b>(\$150,413,524.74)</b>
<b>Expenditures</b>						
Instructional Services	\$173,344.00	\$58,125.67	\$115,218.33	\$133,402,572.85	\$55,010,372.82	\$78,392,200.03
Instructional Support Services	\$157,400.00	\$74,039.90	\$83,360.10	\$46,423,528.63	\$19,159,147.43	\$27,264,381.20
Operation & Maintenance Services	\$1,070.00	\$420.00	\$650.00	\$29,040,813.81	\$10,984,972.44	\$18,055,841.37
Auxiliary Services	\$37,700.00	\$2,813.84	\$34,886.16	\$24,979,799.23	\$9,816,301.50	\$15,163,497.73
Expendable Administrative Services	\$50.00	\$0.00	\$50.00	\$9,901,513.86	\$3,624,287.74	\$6,277,226.12
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$549,750.28	(\$549,750.28)
Expendable Service	\$0.00	\$0.00	\$0.00	\$30,042,767.06	\$1,504,599.77	\$28,538,167.29
Other Expenditures	\$144,319.00	\$65,600.04	\$78,718.96	\$9,865,879.83	\$4,478,176.53	\$5,387,703.30
<b>Total Expenditures:</b>	<b>\$513,883.00</b>	<b>\$200,999.45</b>	<b>\$312,883.55</b>	<b>\$283,656,875.27</b>	<b>\$105,127,608.51</b>	<b>\$178,529,266.76</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$5,225.72	\$5,225.72	\$6,115,960.37	\$1,890,849.98	(\$4,225,110.39)
Other Financing Uses:	\$0.00	\$11,228.62	(\$11,228.62)	\$4,704,429.50	\$1,509,992.73	\$3,194,436.77
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$6,002.90)</b>	<b>(\$6,002.90)</b>	<b>\$1,411,530.87</b>	<b>\$380,857.25</b>	<b>(\$1,030,673.62)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$14,240.00</b>	<b>\$39,405.29</b>	<b>\$25,165.29</b>	<b>\$3,247,037.23</b>	<b>\$30,332,105.63</b>	<b>\$27,085,068.40</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$471,796.00</b>	<b>\$390,813.79</b>	<b>(\$80,982.21)</b>	<b>\$24,203,259.17</b>	<b>\$23,173,798.59</b>	<b>(\$1,029,460.58)</b>
<b>Ending Fund Balance:</b>	<b>\$486,036.00</b>	<b>\$430,219.08</b>	<b>(\$55,816.92)</b>	<b>\$27,450,296.40</b>	<b>\$53,505,904.22</b>	<b>\$26,055,607.82</b>

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