

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, Fiscal Period 01**

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	\$23,782,079.95	\$5,644,828.74	\$4,033,170.52	\$3,666,531.68	\$0.00	\$2,480,952.79	\$0.00
Investments							
Receivables	\$3,361,476.03	\$4,048,424.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$332,737.62	\$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	\$690,640,379.64
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,576,370.72
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,361,333.93
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$27,143,555.98</b>	<b>\$10,025,990.92</b>	<b>\$4,033,170.52</b>	<b>\$3,666,531.68</b>	<b>\$0.00</b>	<b>\$2,480,952.79</b>	<b>\$768,578,084.29</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$13,544.09	\$210,279.09	\$0.00	\$0.00	\$0.00	\$225.65	\$0.00
Interfund Payable							
Other Liabilities	\$1,494,405.04	\$152,448.68	\$0.00	\$0.00	\$0.00	\$2,025,807.07	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,937,704.65
<b>Total Liabilities:</b>	<b>\$1,507,949.13</b>	<b>\$362,727.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,026,032.72</b>	<b>\$77,937,704.65</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$690,640,379.64
Contributed Capital							
Reserved Fund Balance	\$853,561.35	\$5,919,727.94	\$0.00	\$0.00	\$0.00	\$18,959.24	\$0.00
Unreserved Fund balance	\$24,782,045.50	\$3,743,535.21	\$4,033,170.52	\$3,666,531.68	\$0.00	\$435,960.83	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,635,606.85</b>	<b>\$9,663,263.15</b>	<b>\$4,033,170.52</b>	<b>\$3,666,531.68</b>	<b>\$0.00</b>	<b>\$454,920.07</b>	<b>\$690,640,379.64</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$27,143,555.98</b>	<b>\$10,025,990.92</b>	<b>\$4,033,170.52</b>	<b>\$3,666,531.68</b>	<b>\$0.00</b>	<b>\$2,480,952.79</b>	<b>\$768,578,084.29</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 2020, Fiscal Period 01**

**159 - Huntsville City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$10,146,525.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,146,525.00
Federal Sources	\$540.00	\$2,115,352.19	\$0.00	\$0.00	\$0.00	\$2,115,892.19
Local Sources	\$8,978,043.14	\$949,959.40	\$0.00	\$0.00	\$62,162.91	\$9,990,165.45
Other Sources	\$17,366.58	\$0.00	\$0.00	\$0.00	\$0.00	\$17,366.58
<b>Total Revenues:</b>	<b>\$19,142,474.72</b>	<b>\$3,065,311.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$62,162.91</b>	<b>\$22,269,949.22</b>
<b>Expenditures</b>						
Instructional Services	\$10,096,684.93	\$693,811.77	\$0.00	\$0.00	\$8,409.48	\$10,798,906.18
Instructional Support Services	\$3,113,230.54	\$284,983.75	\$0.00	\$0.00	\$2,947.39	\$3,401,161.68
Operation & Maintenance Services	\$1,472,938.60	\$33,482.93	\$0.00	\$0.00	\$0.00	\$1,506,421.53
Auxiliary Services	\$1,059,880.86	\$614,145.12	\$0.00	\$0.00	\$0.00	\$1,674,025.98
General Administrative Services	\$561,391.78	\$46,028.50	\$0.00	\$0.00	\$0.00	\$607,420.28
Capital Outlay	\$4,917.15	\$0.00	\$0.00	\$0.00	\$0.00	\$4,917.15
Debt Service	\$16,832.81	\$0.00	\$250,899.62	\$0.00	\$0.00	\$267,732.43
Other Expenditures	\$456,975.30	\$148,732.73	\$0.00	\$0.00	\$5,345.16	\$611,053.19
<b>Total Expenditures:</b>	<b>\$16,782,851.97</b>	<b>\$1,821,184.80</b>	<b>\$250,899.62</b>	<b>\$0.00</b>	<b>\$16,702.03</b>	<b>\$18,871,638.42</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$5,046.13	\$62,769.23	\$244,284.30	\$0.00	(\$6,397.15)	\$305,702.51
Other Fund Uses:	\$249,284.30	\$51,709.99	\$0.00	\$0.00	\$2,373.30	\$303,367.59
<b>Total Other Fund Sources (Uses):</b>	<b>(\$244,238.17)</b>	<b>\$11,059.24</b>	<b>\$244,284.30</b>	<b>\$0.00</b>	<b>(\$8,770.45)</b>	<b>\$2,334.92</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,115,384.58</b>	<b>\$1,255,186.03</b>	<b>(\$6,615.32)</b>	<b>\$0.00</b>	<b>\$36,690.43</b>	<b>\$3,400,645.72</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$23,520,222.27</b>	<b>\$8,408,077.12</b>	<b>\$4,039,785.84</b>	<b>\$3,666,531.68</b>	<b>\$418,229.64</b>	<b>\$40,052,846.55</b>
<b>Ending Fund Balance:</b>	<b>\$25,635,606.85</b>	<b>\$9,663,263.15</b>	<b>\$4,033,170.52</b>	<b>\$3,666,531.68</b>	<b>\$454,920.07</b>	<b>\$43,453,492.27</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 2020, Fiscal Period 01**

**159 - Huntsville City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$123,990,487.00	\$10,146,525.00	(\$113,843,962.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$210,000.00	\$540.00	(\$209,460.00)	\$29,846,341.03	\$2,115,352.19	(\$27,730,988.84)
Local Sources	\$107,415,544.88	\$8,978,043.14	(\$98,437,501.74)	\$6,549,086.56	\$949,959.40	(\$5,599,127.16)
Other Sources	\$815,000.00	\$17,366.58	(\$797,633.42)	\$292,000.00	\$0.00	(\$292,000.00)
<b>Total Revenues:</b>	<b>\$232,431,031.88</b>	<b>\$19,142,474.72</b>	<b>(\$213,288,557.16)</b>	<b>\$36,687,427.59</b>	<b>\$3,065,311.59</b>	<b>(\$33,622,116.00)</b>
<b>Expenditures</b>						
Instructional Services	\$125,403,630.29	\$10,096,684.93	\$115,306,945.36	\$11,120,284.33	\$693,811.77	\$10,426,472.56
Instructional Support Services	\$40,317,657.01	\$3,113,230.54	\$37,204,426.47	\$6,439,646.30	\$284,983.75	\$6,154,662.55
Operation & Maintenance Services	\$26,891,698.36	\$1,472,938.60	\$25,418,759.76	\$866,002.28	\$33,482.93	\$832,519.35
Auxiliary Services	\$9,831,067.44	\$1,059,880.86	\$8,771,186.58	\$13,664,974.25	\$614,145.12	\$13,050,829.13
General Administrative Services	\$8,478,097.10	\$561,391.78	\$7,916,705.32	\$860,867.62	\$46,028.50	\$814,839.12
Special Revenue Outlay	\$4,140,000.00	\$4,917.15	\$4,135,082.85	\$0.00	\$0.00	\$0.00
General Service	\$403,987.56	\$16,832.81	\$387,154.75	\$0.00	\$0.00	\$0.00
Other Expenditures	\$5,944,552.00	\$456,975.30	\$5,487,576.70	\$3,127,346.78	\$148,732.73	\$2,978,614.05
<b>Total Expenditures:</b>	<b>\$221,410,689.76</b>	<b>\$16,782,851.97</b>	<b>\$204,627,837.79</b>	<b>\$36,079,121.56</b>	<b>\$1,821,184.80</b>	<b>\$34,257,936.76</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,054,864.62	\$5,046.13	(\$1,049,818.49)	\$206,473.00	\$62,769.23	(\$143,703.77)
Other Financing Uses:	\$4,334,369.83	\$249,284.30	\$4,085,085.53	\$194,086.00	\$51,709.99	\$142,376.01
<b>Total Other Financing Sources (Uses):</b>	<b>(\$3,279,505.21)</b>	<b>(\$244,238.17)</b>	<b>\$3,035,267.04</b>	<b>\$12,387.00</b>	<b>\$11,059.24</b>	<b>(\$1,327.76)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$7,740,836.91</b>	<b>\$2,115,384.58</b>	<b>(\$5,625,452.33)</b>	<b>\$620,693.03</b>	<b>\$1,255,186.03</b>	<b>\$634,493.00</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$11,176,425.36</b>	<b>\$23,520,222.27</b>	<b>\$12,343,796.91</b>	<b>\$11,980,760.01</b>	<b>\$8,408,077.12</b>	<b>(\$3,572,682.89)</b>
<b>Ending Fund Balance:</b>	<b>\$18,917,262.27</b>	<b>\$25,635,606.85</b>	<b>\$6,718,344.58</b>	<b>\$12,601,453.04</b>	<b>\$9,663,263.15</b>	<b>(\$2,938,189.89)</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 2020, Fiscal Period 01**

**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	\$5,676,526.00	\$0.00	(\$5,676,526.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$1,716,159.00	\$0.00	(\$1,716,159.00)
Other Sources	\$20,297,441.00	\$0.00	(\$20,297,441.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$20,297,441.00</b>	<b>\$0.00</b>	<b>(\$20,297,441.00)</b>	<b>\$7,392,685.00</b>	<b>\$0.00</b>	<b>(\$7,392,685.00)</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	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00
Debt Service	\$24,648,173.83	\$250,899.62	\$24,397,274.21	\$5,468,601.21	\$0.00	\$5,468,601.21
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$24,648,173.83</b>	<b>\$250,899.62</b>	<b>\$24,397,274.21</b>	<b>\$5,468,601.21</b>	<b>\$0.00</b>	<b>\$5,468,601.21</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$4,626,258.71	\$244,284.30	(\$4,381,974.41)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$275,525.88	\$0.00	\$275,525.88	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$4,350,732.83</b>	<b>\$244,284.30</b>	<b>(\$4,106,448.53)</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>(\$6,615.32)</b>	<b>(\$6,615.32)</b>	<b>\$1,924,083.79</b>	<b>\$0.00</b>	<b>(\$1,924,083.79)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,680,164.98</b>	<b>\$4,039,785.84</b>	<b>\$359,620.86</b>	<b>\$244,642.47</b>	<b>\$3,666,531.68</b>	<b>\$3,421,889.21</b>
<b>Ending Fund Balance:</b>	<b>\$3,680,164.98</b>	<b>\$4,033,170.52</b>	<b>\$353,005.54</b>	<b>\$2,168,726.26</b>	<b>\$3,666,531.68</b>	<b>\$1,497,805.42</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 2020, Fiscal Period 01**

**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	\$129,667,013.00	\$10,146,525.00	(\$119,520,488.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$30,056,341.03	\$2,115,892.19	(\$27,940,448.84)
Local Sources	\$468,047.00	\$62,162.91	(\$405,884.09)	\$116,148,837.44	\$9,990,165.45	(\$106,158,671.99)
Other Sources	\$0.00	\$0.00	\$0.00	\$21,404,441.00	\$17,366.58	(\$21,387,074.42)
<b>Total Revenues:</b>	<b>\$468,047.00</b>	<b>\$62,162.91</b>	<b>(\$405,884.09)</b>	<b>\$297,276,632.47</b>	<b>\$22,269,949.22</b>	<b>(\$275,006,683.25)</b>
<b>Expenditures</b>						
Instructional Services	\$123,169.00	\$8,409.48	\$114,759.52	\$136,647,083.62	\$10,798,906.18	\$125,848,177.44
Instructional Support Services	\$174,640.00	\$2,947.39	\$171,692.61	\$46,931,943.31	\$3,401,161.68	\$43,530,781.63
Operation & Maintenance Services	\$3,150.00	\$0.00	\$3,150.00	\$27,760,850.64	\$1,506,421.53	\$26,254,429.11
Auxiliary Services	\$23,500.00	\$0.00	\$23,500.00	\$23,519,541.69	\$1,674,025.98	\$21,845,515.71
Expendable Administrative Services	\$10.00	\$0.00	\$10.00	\$9,338,974.72	\$607,420.28	\$8,731,554.44
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,140,000.00	\$4,917.15	\$4,135,082.85
Expendable Service	\$0.00	\$0.00	\$0.00	\$30,520,762.60	\$267,732.43	\$30,253,030.17
Other Expenditures	\$140,828.00	\$5,345.16	\$135,482.84	\$9,212,726.78	\$611,053.19	\$8,601,673.59
<b>Total Expenditures:</b>	<b>\$465,297.00</b>	<b>\$16,702.03</b>	<b>\$448,594.97</b>	<b>\$288,071,883.36</b>	<b>\$18,871,638.42</b>	<b>\$269,200,244.94</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,750.00	(\$6,397.15)	(\$8,147.15)	\$5,889,346.33	\$305,702.51	(\$5,583,643.82)
Other Financing Uses:	\$4,000.00	\$2,373.30	\$1,626.70	\$4,807,981.71	\$303,367.59	\$4,504,614.12
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,250.00)</b>	<b>(\$8,770.45)</b>	<b>(\$6,520.45)</b>	<b>\$1,081,364.62</b>	<b>\$2,334.92</b>	<b>(\$1,079,029.70)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$500.00</b>	<b>\$36,690.43</b>	<b>\$36,190.43</b>	<b>\$10,286,113.73</b>	<b>\$3,400,645.72</b>	<b>(\$6,885,468.01)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$390,814.57</b>	<b>\$418,229.64</b>	<b>\$27,415.07</b>	<b>\$27,472,807.39</b>	<b>\$40,052,846.55</b>	<b>\$12,580,039.16</b>
<b>Ending Fund Balance:</b>	<b>\$391,314.57</b>	<b>\$454,920.07</b>	<b>\$63,605.50</b>	<b>\$37,758,921.12</b>	<b>\$43,453,492.27</b>	<b>\$5,694,571.15</b>

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