

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2019**

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	\$24,654,434.32	\$5,690,814.12	\$4,039,785.84	\$3,666,531.68	\$0.00	\$2,399,930.32	\$0.00
Investments							
Receivables	\$4,335,811.40	\$4,135,321.54	\$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>\$28,990,245.72</b>	<b>\$10,158,873.28</b>	<b>\$4,039,785.84</b>	<b>\$3,666,531.68</b>	<b>\$0.00</b>	<b>\$2,399,930.32</b>	<b>\$768,578,084.29</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$5,005,972.14	\$1,581,779.27	\$0.00	\$0.00	\$0.00	\$11,830.78	\$0.00
Interfund Payable							
Other Liabilities	\$458,672.34	\$159,061.82	\$0.00	\$0.00	\$0.00	\$1,969,869.90	\$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>\$5,464,644.48</b>	<b>\$1,740,841.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,981,700.68</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	\$1,028,269.68	\$5,368,192.92	\$0.00	\$0.00	\$0.00	\$2,893.20	\$0.00
Unreserved Fund balance	\$22,497,331.56	\$3,049,839.27	\$4,039,785.84	\$3,666,531.68	\$0.00	\$415,336.44	\$0.00
<b>Total Fund Equity:</b>	<b>\$23,525,601.24</b>	<b>\$8,418,032.19</b>	<b>\$4,039,785.84</b>	<b>\$3,666,531.68</b>	<b>\$0.00</b>	<b>\$418,229.64</b>	<b>\$690,640,379.64</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$28,990,245.72</b>	<b>\$10,158,873.28</b>	<b>\$4,039,785.84</b>	<b>\$3,666,531.68</b>	<b>\$0.00</b>	<b>\$2,399,930.32</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 Ended September 30, 2019**

**159 - Huntsville City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$122,941,920.61	\$0.00	\$0.00	\$5,119,110.00	\$0.00	\$128,061,030.61
Federal Sources	\$195,299.90	\$29,798,075.51	\$0.00	\$0.00	\$0.00	\$29,993,375.41
Local Sources	\$100,753,696.63	\$10,288,111.53	\$91,937.98	\$2,301,615.00	\$638,350.95	\$114,073,712.09
Other Sources	\$2,444,922.32	\$282,654.08	\$20,431,142.10	\$0.00	\$0.00	\$23,158,718.50
<b>Total Revenues:</b>	<b>\$226,335,839.46</b>	<b>\$40,368,841.12</b>	<b>\$20,523,080.08</b>	<b>\$7,420,725.00</b>	<b>\$638,350.95</b>	<b>\$295,286,836.61</b>
<b>Expenditures</b>						
Instructional Services	\$116,926,067.52	\$12,447,849.48	\$0.00	\$0.00	\$182,045.34	\$129,555,962.34
Instructional Support Services	\$39,803,879.59	\$6,042,205.58	\$0.00	\$0.00	\$230,197.71	\$46,076,282.88
Operation & Maintenance Services	\$26,319,278.25	\$1,012,487.60	\$0.00	\$33,984.47	\$10,956.97	\$27,376,707.29
Auxiliary Services	\$10,855,259.73	\$13,751,428.24	\$0.00	\$0.00	\$18,770.17	\$24,625,458.14
General Administrative Services	\$8,234,265.36	\$998,870.17	\$0.00	\$0.00	\$0.00	\$9,233,135.53
Capital Outlay	\$1,349,449.75	\$0.00	\$0.00	\$49,309.00	\$0.00	\$1,398,758.75
Debt Service	\$585,993.78	\$0.00	\$25,143,517.76	\$3,915,542.32	\$0.00	\$29,645,053.86
Other Expenditures	\$6,544,070.17	\$5,398,119.38	\$0.00	\$0.00	\$157,714.89	\$12,099,904.44
<b>Total Expenditures:</b>	<b>\$210,618,264.15</b>	<b>\$39,650,960.45</b>	<b>\$25,143,517.76</b>	<b>\$3,998,835.79</b>	<b>\$599,685.08</b>	<b>\$280,011,263.23</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,882,154.64	\$887,769.76	\$4,980,058.54	\$0.00	\$30,229.90	\$7,780,212.84
Other Fund Uses:	\$5,310,946.90	\$824,616.23	\$0.00	\$0.00	\$41,479.92	\$6,177,043.05
<b>Total Other Fund Sources (Uses):</b>	<b>(\$3,428,792.26)</b>	<b>\$63,153.53</b>	<b>\$4,980,058.54</b>	<b>\$0.00</b>	<b>(\$11,250.02)</b>	<b>\$1,603,169.79</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$12,288,783.05</b>	<b>\$781,034.20</b>	<b>\$359,620.86</b>	<b>\$3,421,889.21</b>	<b>\$27,415.85</b>	<b>\$16,878,743.17</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$11,236,818.19</b>	<b>\$7,636,997.99</b>	<b>\$3,680,164.98</b>	<b>\$244,642.47</b>	<b>\$390,813.79</b>	<b>\$23,189,437.42</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$23,525,601.24</b>	<b>\$8,418,032.19</b>	<b>\$4,039,785.84</b>	<b>\$3,666,531.68</b>	<b>\$418,229.64</b>	<b>\$40,068,180.59</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 Ended September 30, 2019**

**159 - Huntsville City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$116,532,001.66	\$122,941,920.61	\$6,409,918.95	\$0.00	\$0.00	\$0.00
Federal Sources	\$260,000.00	\$195,299.90	(\$64,700.10)	\$32,593,867.34	\$29,798,075.51	(\$2,795,791.83)
Local Sources	\$106,462,560.76	\$100,753,696.63	(\$5,708,864.13)	\$8,245,589.00	\$10,288,111.53	\$2,042,522.53
Other Sources	\$773,243.63	\$2,444,922.32	\$1,671,678.69	\$292,000.00	\$282,654.08	(\$9,345.92)
<b>Total Revenues:</b>	<b>\$224,027,806.05</b>	<b>\$226,335,839.46</b>	<b>\$2,308,033.41</b>	<b>\$41,131,456.34</b>	<b>\$40,368,841.12</b>	<b>(\$762,615.22)</b>
<b>Expenditures</b>						
Instructional Services	\$122,950,309.29	\$116,926,067.52	\$6,024,241.77	\$12,975,739.98	\$12,447,849.48	\$527,890.50
Instructional Support Services	\$39,863,997.60	\$39,803,879.59	\$60,118.01	\$7,006,384.73	\$6,042,205.58	\$964,179.15
Operation & Maintenance Services	\$26,509,156.78	\$26,319,278.25	\$189,878.53	\$857,812.99	\$1,012,487.60	(\$154,674.61)
Auxiliary Services	\$11,369,005.08	\$10,855,259.73	\$513,745.35	\$13,703,251.13	\$13,751,428.24	(\$48,177.11)
General Administrative Services	\$8,618,613.92	\$8,234,265.36	\$384,348.56	\$1,078,439.23	\$998,870.17	\$79,569.06
Special Revenue Outlay	\$774,605.39	\$1,349,449.75	(\$574,844.36)	\$0.00	\$0.00	\$0.00
General Service	\$403,987.56	\$585,993.78	(\$182,006.22)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$6,566,385.41	\$6,544,070.17	\$22,315.24	\$4,475,910.24	\$5,398,119.38	(\$922,209.14)
<b>Total Expenditures:</b>	<b>\$217,056,061.03</b>	<b>\$210,618,264.15</b>	<b>\$6,437,796.88</b>	<b>\$40,097,538.30</b>	<b>\$39,650,960.45</b>	<b>\$446,577.85</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,703,890.31	\$1,882,154.64	\$178,264.33	\$353,958.00	\$887,769.76	\$533,811.76
Other Financing Uses:	\$4,431,713.50	\$5,310,946.90	(\$879,233.40)	\$269,616.00	\$824,616.23	(\$555,000.23)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,727,823.19)</b>	<b>(\$3,428,792.26)</b>	<b>(\$700,969.07)</b>	<b>\$84,342.00</b>	<b>\$63,153.53</b>	<b>(\$21,188.47)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$4,243,921.83</b>	<b>\$12,288,783.05</b>	<b>\$8,044,861.22</b>	<b>\$1,118,260.04</b>	<b>\$781,034.20</b>	<b>(\$337,225.84)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$11,176,425.36</b>	<b>\$11,236,818.19</b>	<b>\$60,392.83</b>	<b>\$7,682,106.26</b>	<b>\$7,636,997.99</b>	<b>(\$45,108.27)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$15,420,347.19</b>	<b>\$23,525,601.24</b>	<b>\$8,105,254.05</b>	<b>\$8,800,366.30</b>	<b>\$8,418,032.19</b>	<b>(\$382,334.11)</b>

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**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, 2019**

**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	\$5,119,110.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$91,937.98	\$91,937.98	\$0.00	\$2,301,615.00	\$2,301,615.00
Other Sources	\$20,431,142.00	\$20,431,142.10	\$0.10	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$20,431,142.00</b>	<b>\$20,523,080.08</b>	<b>\$91,938.08</b>	<b>\$5,119,110.00</b>	<b>\$7,420,725.00</b>	<b>\$2,301,615.00</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	\$27,583.00	\$33,984.47	(\$6,401.47)
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	\$25,143,517.76	(\$600,348.26)	\$5,095,610.00	\$3,915,542.32	\$1,180,067.68
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>\$25,143,517.76</b>	<b>(\$600,348.26)</b>	<b>\$5,123,193.00</b>	<b>\$3,998,835.79</b>	<b>\$1,124,357.21</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$4,112,027.50	\$4,980,058.54	\$868,031.04	\$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>\$4,980,058.54</b>	<b>\$868,031.04</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>\$359,620.86</b>	<b>\$359,620.86</b>	<b>(\$4,083.00)</b>	<b>\$3,421,889.21</b>	<b>\$3,425,972.21</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,680,164.98</b>	<b>\$3,680,164.98</b>	<b>\$0.00</b>	<b>\$244,642.47</b>	<b>\$244,642.47</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$3,680,164.98</b>	<b>\$4,039,785.84</b>	<b>\$359,620.86</b>	<b>\$240,559.47</b>	<b>\$3,666,531.68</b>	<b>\$3,425,972.21</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 Ended September 30, 2019**

**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	\$121,651,111.66	\$128,061,030.61	\$6,409,918.95
Federal Sources	\$0.00	\$0.00	\$0.00	\$32,853,867.34	\$29,993,375.41	(\$2,860,491.93)
Local Sources	\$527,673.00	\$638,350.95	\$110,677.95	\$115,235,822.76	\$114,073,712.09	(\$1,162,110.67)
Other Sources	\$0.00	\$0.00	\$0.00	\$21,496,385.63	\$23,158,718.50	\$1,662,332.87
<b>Total Revenues:</b>	<b>\$527,673.00</b>	<b>\$638,350.95</b>	<b>\$110,677.95</b>	<b>\$291,237,187.39</b>	<b>\$295,286,836.61</b>	<b>\$4,049,649.22</b>
<b>Expenditures</b>						
Instructional Services	\$173,044.00	\$182,045.34	(\$9,001.34)	\$136,099,093.27	\$129,555,962.34	\$6,543,130.93
Instructional Support Services	\$157,400.00	\$230,197.71	(\$72,797.71)	\$47,027,782.33	\$46,076,282.88	\$951,499.45
Operation & Maintenance Services	\$1,070.00	\$10,956.97	(\$9,886.97)	\$27,395,622.77	\$27,376,707.29	\$18,915.48
Auxiliary Services	\$37,700.00	\$18,770.17	\$18,929.83	\$25,109,956.21	\$24,625,458.14	\$484,498.07
Expendable Administrative Services	\$50.00	\$0.00	\$50.00	\$9,697,103.15	\$9,233,135.53	\$463,967.62
Total Outlay	\$0.00	\$0.00	\$0.00	\$774,605.39	\$1,398,758.75	(\$624,153.36)
Expendable Service	\$0.00	\$0.00	\$0.00	\$30,042,767.06	\$29,645,053.86	\$397,713.20
Other Expenditures	\$144,419.00	\$157,714.89	(\$13,295.89)	\$11,186,714.65	\$12,099,904.44	(\$913,189.79)
<b>Total Expenditures:</b>	<b>\$513,683.00</b>	<b>\$599,685.08</b>	<b>(\$86,002.08)</b>	<b>\$287,333,644.83</b>	<b>\$280,011,263.23</b>	<b>\$7,322,381.60</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$30,229.90	\$30,229.90	\$6,169,875.81	\$7,780,212.84	\$1,610,337.03
Other Financing Uses:	\$0.00	\$41,479.92	(\$41,479.92)	\$4,701,329.50	\$6,177,043.05	(\$1,475,713.55)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$11,250.02)</b>	<b>(\$11,250.02)</b>	<b>\$1,468,546.31</b>	<b>\$1,603,169.79</b>	<b>\$134,623.48</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$13,990.00</b>	<b>\$27,415.85</b>	<b>\$13,425.85</b>	<b>\$5,372,088.87</b>	<b>\$16,878,743.17</b>	<b>\$11,506,654.30</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$390,813.79</b>	<b>\$390,813.79</b>	<b>\$0.00</b>	<b>\$23,174,152.86</b>	<b>\$23,189,437.42</b>	<b>\$15,284.56</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$404,803.79</b>	<b>\$418,229.64</b>	<b>\$13,425.85</b>	<b>\$28,546,241.73</b>	<b>\$40,068,180.59</b>	<b>\$11,521,938.86</b>

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