

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2020**

Exhibit F-I-A

**159 - Huntsville City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$48,859,883.73	\$3,471,048.39	\$2,958,380.33	\$5,494,558.71	\$0.00	\$395,565.01	\$0.00
Investments							
Receivables	\$6,113,630.32	\$4,445,413.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$61,483.86	\$18,800.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$463,066.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,444.50	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$693,506,188.27
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289,688.48
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,958,380.33
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,908,224.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$55,034,997.91</b>	<b>\$8,398,328.92</b>	<b>\$2,958,380.33</b>	<b>\$5,494,558.71</b>	<b>\$0.00</b>	<b>\$398,009.51</b>	<b>\$775,662,481.91</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$1,683,224.75	\$617,317.12	\$0.00	\$0.00	\$0.00	\$2,781.53	\$0.00
Interfund Payable	\$18,800.80	\$61,483.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$506,646.02	\$160,793.41	\$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	\$81,866,605.16
<b>Total Liabilities:</b>	<b>\$2,208,671.57</b>	<b>\$839,594.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,781.53</b>	<b>\$81,866,605.16</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$693,795,876.75
Contributed Capital							
Reserved Fund Balance	\$208,626.50	\$9,403,782.82	\$0.00	\$0.00	\$0.00	\$11,116.57	\$0.00
Unreserved Fund balance	\$52,617,699.84	(\$1,845,048.29)	\$2,958,380.33	\$5,494,558.71	\$0.00	\$384,111.41	\$0.00
<b>Total Fund Equity:</b>	<b>\$52,826,326.34</b>	<b>\$7,558,734.53</b>	<b>\$2,958,380.33</b>	<b>\$5,494,558.71</b>	<b>\$0.00</b>	<b>\$395,227.98</b>	<b>\$693,795,876.75</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$55,034,997.91</b>	<b>\$8,398,328.92</b>	<b>\$2,958,380.33</b>	<b>\$5,494,558.71</b>	<b>\$0.00</b>	<b>\$398,009.51</b>	<b>\$775,662,481.91</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, 2020**

**159 - Huntsville City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$131,539,840.22	\$0.00	\$0.00	\$5,676,526.00	\$0.00	\$137,216,366.22
Federal Sources	\$316,891.60	\$24,877,305.20	\$0.00	\$0.00	\$0.00	\$25,194,196.80
Local Sources	\$110,037,732.17	\$8,186,717.16	\$106,483.73	\$1,716,159.00	\$420,222.40	\$120,467,314.46
Other Sources	\$105,701.69	\$686,733.70	\$19,941,696.42	\$0.00	\$0.00	\$20,734,131.81
<b>Total Revenues:</b>	<b>\$242,000,165.68</b>	<b>\$33,750,756.06</b>	<b>\$20,048,180.15</b>	<b>\$7,392,685.00</b>	<b>\$420,222.40</b>	<b>\$303,612,009.29</b>
<b>Expenditures</b>						
Instructional Services	\$120,450,590.70	\$12,376,983.37	\$6,264,680.00	\$0.00	\$117,802.98	\$139,210,057.05
Instructional Support Services	\$39,635,263.18	\$6,203,298.57	\$0.00	\$0.00	\$147,311.68	\$45,985,873.43
Operation & Maintenance Services	\$23,993,861.09	\$1,527,649.22	\$0.00	\$104,870.07	\$1,140.00	\$25,627,520.38
Auxiliary Services	\$6,846,240.39	\$9,223,129.49	\$0.00	\$0.00	\$21,681.67	\$16,091,051.55
General Administrative Services	\$7,763,947.12	\$816,993.31	\$0.00	\$0.00	\$0.00	\$8,580,940.43
Capital Outlay	\$294,231.05	\$62,272.50	\$0.00	\$133,249.89	\$0.00	\$489,753.44
Debt Service	\$384,285.38	\$0.00	\$26,881,898.41	\$5,317,430.01	\$0.00	\$32,583,613.80
Other Expenditures	\$6,247,910.95	\$4,640,201.81	\$0.00	\$0.00	\$143,527.85	\$11,031,640.61
<b>Total Expenditures:</b>	<b>\$205,616,329.86</b>	<b>\$34,850,528.27</b>	<b>\$33,146,578.41</b>	<b>\$5,555,549.97</b>	<b>\$431,464.18</b>	<b>\$279,600,450.69</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,422,013.99	\$1,206,551.62	\$13,479,522.37	\$0.00	\$15,241.10	\$16,123,329.08
Other Fund Uses:	\$7,600,480.78	\$1,158,796.99	\$0.00	\$9,108.00	\$33,498.13	\$8,801,883.90
<b>Total Other Fund Sources (Uses):</b>	<b>(\$6,178,466.79)</b>	<b>\$47,754.63</b>	<b>\$13,479,522.37</b>	<b>(\$9,108.00)</b>	<b>(\$18,257.03)</b>	<b>\$7,321,445.18</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$30,205,369.03</b>	<b>(\$1,052,017.58)</b>	<b>\$381,124.11</b>	<b>\$1,828,027.03</b>	<b>(\$29,498.81)</b>	<b>\$31,333,003.78</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$22,620,957.31</b>	<b>\$8,610,752.11</b>	<b>\$2,577,256.22</b>	<b>\$3,666,531.68</b>	<b>\$424,726.79</b>	<b>\$37,900,224.11</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$52,826,326.34</b>	<b>\$7,558,734.53</b>	<b>\$2,958,380.33</b>	<b>\$5,494,558.71</b>	<b>\$395,227.98</b>	<b>\$69,233,227.89</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 Ended September 30, 2020**

**159 - Huntsville City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$131,230,535.40	\$131,539,840.22	\$309,304.82	\$0.00	\$0.00	\$0.00
Federal Sources	\$210,000.00	\$316,891.60	\$106,891.60	\$37,599,039.20	\$24,877,305.20	(\$12,721,734.00)
Local Sources	\$103,362,434.53	\$110,037,732.17	\$6,675,297.64	\$7,733,502.58	\$8,186,717.16	\$453,214.58
Other Sources	\$136,000.00	\$105,701.69	(\$30,298.31)	\$240,836.43	\$686,733.70	\$445,897.27
<b>Total Revenues:</b>	<b>\$234,938,969.93</b>	<b>\$242,000,165.68</b>	<b>\$7,061,195.75</b>	<b>\$45,573,378.21</b>	<b>\$33,750,756.06</b>	<b>(\$11,822,622.15)</b>
<b>Expenditures</b>						
Instructional Services	\$125,579,947.60	\$120,450,590.70	\$5,129,356.90	\$17,430,446.38	\$12,376,983.37	\$5,053,463.01
Instructional Support Services	\$40,795,167.38	\$39,635,263.18	\$1,159,904.20	\$8,039,353.23	\$6,203,298.57	\$1,836,054.66
Operation & Maintenance Services	\$30,854,349.36	\$23,993,861.09	\$6,860,488.27	\$776,397.92	\$1,527,649.22	(\$751,251.30)
Auxiliary Services	\$8,886,168.48	\$6,846,240.39	\$2,039,928.09	\$10,988,838.70	\$9,223,129.49	\$1,765,709.21
General Administrative Services	\$8,430,773.20	\$7,763,947.12	\$666,826.08	\$912,973.63	\$816,993.31	\$95,980.32
Special Revenue Outlay	\$0.00	\$294,231.05	(\$294,231.05)	\$0.00	\$62,272.50	(\$62,272.50)
General Service	\$384,285.66	\$384,285.38	\$0.28	\$0.00	\$0.00	\$0.00
Other Expenditures	\$6,631,067.56	\$6,247,910.95	\$383,156.61	\$7,002,301.53	\$4,640,201.81	\$2,362,099.72
<b>Total Expenditures:</b>	<b>\$221,561,759.24</b>	<b>\$205,616,329.86</b>	<b>\$15,945,429.38</b>	<b>\$45,150,311.39</b>	<b>\$34,850,528.27</b>	<b>\$10,299,783.12</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,119,536.21	\$1,422,013.99	\$302,477.78	\$242,109.00	\$1,206,551.62	\$964,442.62
Other Financing Uses:	\$6,964,249.37	\$7,600,480.78	(\$636,231.41)	\$211,591.00	\$1,158,796.99	(\$947,205.99)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$5,844,713.16)</b>	<b>(\$6,178,466.79)</b>	<b>(\$333,753.63)</b>	<b>\$30,518.00</b>	<b>\$47,754.63</b>	<b>\$17,236.63</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$7,532,497.53</b>	<b>\$30,205,369.03</b>	<b>\$22,672,871.50</b>	<b>\$453,584.82</b>	<b>(\$1,052,017.58)</b>	<b>(\$1,505,602.40)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$22,734,436.79</b>	<b>\$22,620,957.31</b>	<b>(\$113,479.48)</b>	<b>\$8,603,997.43</b>	<b>\$8,610,752.11</b>	<b>\$6,754.68</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$30,266,934.32</b>	<b>\$52,826,326.34</b>	<b>\$22,559,392.02</b>	<b>\$9,057,582.25</b>	<b>\$7,558,734.53</b>	<b>(\$1,498,847.72)</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, 2020**

**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	\$5,676,526.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$80,000.00	\$106,483.73	\$26,483.73	\$1,716,159.00	\$1,716,159.00	\$0.00
Other Sources	\$20,297,441.00	\$19,941,696.42	(\$355,744.58)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$20,377,441.00</b>	<b>\$20,048,180.15</b>	<b>(\$329,260.85)</b>	<b>\$7,392,685.00</b>	<b>\$7,392,685.00</b>	<b>\$0.00</b>
<b>Expenditures</b>						
Instructional Services	\$6,264,680.00	\$6,264,680.00	\$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	\$375,548.00	\$104,870.07	\$270,677.93
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	\$3,541,396.00	\$133,249.89	\$3,408,146.11
Debt Service	\$26,867,822.05	\$26,881,898.41	(\$14,076.36)	\$5,317,430.21	\$5,317,430.01	\$0.20
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$33,132,502.05</b>	<b>\$33,146,578.41</b>	<b>(\$14,076.36)</b>	<b>\$9,234,374.21</b>	<b>\$5,555,549.97</b>	<b>\$3,678,824.24</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$13,109,700.93	\$13,479,522.37	\$369,821.44	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$9,108.00	\$9,108.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$13,109,700.93</b>	<b>\$13,479,522.37</b>	<b>\$369,821.44</b>	<b>(\$9,108.00)</b>	<b>(\$9,108.00)</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$354,639.88</b>	<b>\$381,124.11</b>	<b>\$26,484.23</b>	<b>(\$1,850,797.21)</b>	<b>\$1,828,027.03</b>	<b>\$3,678,824.24</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,577,256.22</b>	<b>\$2,577,256.22</b>	<b>\$0.00</b>	<b>\$3,666,531.68</b>	<b>\$3,666,531.68</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$2,931,896.10</b>	<b>\$2,958,380.33</b>	<b>\$26,484.23</b>	<b>\$1,815,734.47</b>	<b>\$5,494,558.71</b>	<b>\$3,678,824.24</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, 2020**

**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	\$136,907,061.40	\$137,216,366.22	\$309,304.82
Federal Sources	\$0.00	\$0.00	\$0.00	\$37,809,039.20	\$25,194,196.80	(\$12,614,842.40)
Local Sources	\$468,047.00	\$420,222.40	(\$47,824.60)	\$113,360,143.11	\$120,467,314.46	\$7,107,171.35
Other Sources	\$0.00	\$0.00	\$0.00	\$20,674,277.43	\$20,734,131.81	\$59,854.38
<b>Total Revenues:</b>	<b>\$468,047.00</b>	<b>\$420,222.40</b>	<b>(\$47,824.60)</b>	<b>\$308,750,521.14</b>	<b>\$303,612,009.29</b>	<b>(\$5,138,511.85)</b>
<b>Expenditures</b>						
Instructional Services	\$123,169.00	\$117,802.98	\$5,366.02	\$149,398,242.98	\$139,210,057.05	\$10,188,185.93
Instructional Support Services	\$174,640.00	\$147,311.68	\$27,328.32	\$49,009,160.61	\$45,985,873.43	\$3,023,287.18
Operation & Maintenance Services	\$3,150.00	\$1,140.00	\$2,010.00	\$32,009,445.28	\$25,627,520.38	\$6,381,924.90
Auxiliary Services	\$23,500.00	\$21,681.67	\$1,818.33	\$19,898,507.18	\$16,091,051.55	\$3,807,455.63
Expendable Administrative Services	\$10.00	\$0.00	\$10.00	\$9,343,756.83	\$8,580,940.43	\$762,816.40
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,541,396.00	\$489,753.44	\$3,051,642.56
Expendable Service	\$0.00	\$0.00	\$0.00	\$32,569,537.92	\$32,583,613.80	(\$14,075.88)
Other Expenditures	\$140,828.00	\$143,527.85	(\$2,699.85)	\$13,774,197.09	\$11,031,640.61	\$2,742,556.48
<b>Total Expenditures:</b>	<b>\$465,297.00</b>	<b>\$431,464.18</b>	<b>\$33,832.82</b>	<b>\$309,544,243.89</b>	<b>\$279,600,450.69</b>	<b>\$29,943,793.20</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,650.00	\$15,241.10	\$13,591.10	\$14,472,996.14	\$16,123,329.08	\$1,650,332.94
Other Financing Uses:	\$3,173.00	\$33,498.13	(\$30,325.13)	\$7,188,121.37	\$8,801,883.90	(\$1,613,762.53)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,523.00)</b>	<b>(\$18,257.03)</b>	<b>(\$16,734.03)</b>	<b>\$7,284,874.77</b>	<b>\$7,321,445.18</b>	<b>\$36,570.41</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,227.00</b>	<b>(\$29,498.81)</b>	<b>(\$30,725.81)</b>	<b>\$6,491,152.02</b>	<b>\$31,333,003.78</b>	<b>\$24,841,851.76</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$424,726.79</b>	<b>\$424,726.79</b>	<b>\$0.00</b>	<b>\$38,006,948.91</b>	<b>\$37,900,224.11</b>	<b>(\$106,724.80)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$425,953.79</b>	<b>\$395,227.98</b>	<b>(\$30,725.81)</b>	<b>\$44,498,100.93</b>	<b>\$69,233,227.89</b>	<b>\$24,735,126.96</b>

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