

CULLMAN COUNTY BOARD OF EDUCATION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 YEAR ENDED JULY 2009

FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL			CAP PROJ.	FIDUCIARY EXP. TRUST	TOTAL MEMO ONLY
		SPC. REV.	DEBT. SERV.	GOV. REV.			
REVENUES:							
STATE REVENUES	44,876,031.11	67,200.00	.00	1,086,461.00	.00	46,029,692.11	
FEDERAL REVENUES	32,223.92	6,960,248.85	.00	.00	.00	6,992,472.77	
LOCAL REVENUES	10,723,224.24	4,169,374.50	.00	1,574.41	397,080.91	15,291,254.06	
OTHER REVENUES	337,691.99	265,435.98	.00	.00	.00	603,127.97	
TOTAL REVENUES	55,969,171.26	11,462,259.33	.00	1,088,035.41	397,080.91	68,916,546.91	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	36,950,702.48	4,100,938.15	.00	171,949.79	63,256.56	41,286,846.98	
INSTRUCTIONAL SUPPORT SERVICES	10,369,201.90	1,220,115.03	.00	840.80	166,117.53	11,756,275.26	
OPERATION & MAINTENANCE	5,704,576.98	676,207.46	.00	.00	9,531.10	6,390,315.54	
AUXILIARY SERVICES	3,614,859.69	4,972,483.95	.00	.00	6,147.70	8,593,491.34	
GENERAL ADMINISTRATIVE SERVICES	1,014,963.67	332,898.02	.00	3,686.36	.00	1,351,548.05	
CAPITAL OUTLAY	.00	35,057.41	.00	2,228,061.96	.00	2,263,119.37	
DEBT SERVICES	.00	106,848.59	.00	274,283.62	.00	381,132.21	
PRINCIPAL INTEREST							
OTHER EXPENDITURES	214,188.86	936,181.08	.00	.00	146,574.53	1,298,944.47	
TOTAL EXPENDITURES	57,868,493.58	12,273,881.10	106,848.59	2,678,822.53	393,627.42	73,321,673.22	
OTHER FUND SOURCES (USES)							
TRANSFERS IN	101,721.30	1,749,950.74	.00	.00	9,212.38	1,860,884.42	
OTHER FUND SOURCES	474,507.91	300.00	.00	.00	.00	474,807.91	
TRANSFERS OUT	1,679,056.21	156,607.47	.00	.00	23,248.13	1,858,911.81	
OTHER FUND USES	.00	.00	.00	.00	.00	.00	
TOTAL OTHER FUND SOURCES (USES)	1,102,827.00	1,593,643.27	.00	.00	14,035.75	476,780.52	
EXCESS REVENUES & OTHER SOURCES	3,002,149.32	782,021.50	106,848.59	1,590,787.12	10,582.26	3,928,345.79	
OVER (UNDER) EXPENDITURES & OTHER	7,742,055.08	4,120,742.46	.00	5,001,436.90	358,972.10	17,223,206.54	
BEGINNING FUND BALANCE	4,739,905.76	4,902,763.96	106,848.59	3,410,649.78	348,389.84	13,294,860.75	
ENDING FUND BALANCE							

CULLMAN COUNTY BOARD OF EDUCATION
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

FISCAL PERIOD JULY 2009

EXHIBIT F-I-A

FUND TYPES AND ACCOUNT GROUPS DESCRIPTION	GENERAL	GOVERNMENTAL SPEC. REV.	DEBT SERV.	CAP. PROJ.	PROPRIETARY ENTERPRISE	FIDUCIARY TRUST	ACCOUNT GRP. F/A & L-TERM
ASSETS AND OTHER DEBITS							
CASH	4,426,364.21	4,340,026.64	106,848.59-	3,506,103.12	.00	348,365.31	.00
INVESTMENTS	.00	355,987.38	.00	.00	.00	.00	.00
RECEIVABLES							
DOUBTFUL	.00	.00	.00	.00	.00	.00	.00
INTERFUND	.00	.00	.00	.00	.00	.00	.00
OTHER	25831.02-	5969.89	.00	95453.34-	.00	.00	.00
INVENTORIES	318138.70	213598.19	.00	.00	.00	.00	.00
OTHER ASSETS	25263.55	.00	.00	.00	.00	.00	.00
FIXED ASSETS	.00	.00	.00	.00	.00	.00	.00
ACCUM DEP.	.00	.00	.00	.00	.00	.00	113,529,478.12
OTHER DEBITS	.00	.00	.00	.00	.00	.00	.00
DEBT SERV	.00	.00	.00	.00	.00	.00	.00
LONG TERM	.00	.00	.00	.00	.00	.00	26,862,366.49
OTHER DEB.	.00	.00	.00	.00	.00	.00	.00
TOTAL ASSETS & DEBITS	4,743,935.44	4,915,582.10	106,848.59-	3,410,649.78	.00	348,365.31	140,391,844.61
LIABILITIES & FUND EQ.							
LIABILITIES							
SALARIES AND BEN.	706.49	1753.57-	.00	.00	.00	.00	.00
PAYROLL W/H	.00	.00	.00	.00	.00	3.52	.00
CLAIMS PAYABLE	3238.95	14571.71	.00	.00	.00	28.05-	.00
OTHER PAYABLE							
INTERFUND	.00	.00	.00	.00	.00	.00	.00
OTHER	.00	.00	.00	.00	.00	.00	.00
OTHER LIABILITIES	.00	.00	.00	.00	.00	.00	.00
LONG TERM LIAB.	.00	.00	.00	.00	.00	.00	.00
TOTAL LIABILITIES	3945.44	12818.14	.00	.00	.00	24.53-	26,862,366.49
FUND EQUITY							
INVESTMENT IN F/X	.00	.00	.00	.00	.00	.00	113,529,478.12
RETAINED EARNINGS	.00	.00	.00	.00	.00	.00	.00
CONTRIBUTED CAP.	.00	.00	.00	.00	.00	.00	.00
RESERVED FUND BAL.	.00	213598.19	.00	.00	.00	.00	.00
UNRESERVED FUND BAL	4,739,905.76	4,689,165.77	106,848.59-	3,410,649.78	.00	348,389.84	.00
TOTAL FUND EQUITY	4,739,905.76	4,902,763.96	106,848.59-	3,410,649.78	.00	348,389.84	113,529,478.12
TOTAL LIAB & FUND EQUITY	4,743,851.20-	4,915,582.10-	106,848.59	3,410,649.78-	.00	348,365.31-	140,391,844.61-

**Cullman County Schools
Travel Guidelines for Employees
September 1, 2009**

I. MILEAGE

1. Travel mileage (in-county/out-of-county) reimbursement must be on a documented basis indicating the exact number of miles traveled on a point-to-point basis. Payments for travel on a flat-rate basis are not allowed. **The mileage rate for reimbursement will be \$0.30 per mile effective September 1, 2009.**

2.

II. TRAVEL EXPENSE

1. Actual expenses will be paid for travel out of the state. The County Superintendent of Education must give authorization for out-of-state travel for local education agency personnel. Detail receipts are required for all out of state travel for meals, hotel, and other reimbursable expenses.

2. Travel expense will be paid only for travel outside the recipient's school system. (No meal allowance is allowed for travel inside Cullman County).

3. Overnight Travel:
Allowances will be for actual hotel/motel cost- not to exceed \$125.00 per day for travel within the state.

4. Meal Allowance:

- a. For trips of more than 1 day, one meal allowance of \$11.25 will be allowed for each six-hour unit:

12:01 a.m. - 6:00 a.m. = 1 unit.....	\$11.25
6:01 a.m. - 12:00 p.m. = 1 unit.....	\$11.25
12:01 p.m. - 6:00 p.m. = 1 unit.....	<u>\$11.25</u>
Total Meal Allowance Per Day.....	\$33.75

Meal allowance is \$11.25 per unit regardless of the amount of time spent in each unit.

- b. **No expense allowance (other than mileage or parking) is allowed for travel of one day or less.**

III. CONFERENCE REGISTRATION FEES

1. Claims for reimbursement of conference registration fees must be accompanied by a receipt.
2. Travel expenses may not be paid for attendance at in-service meetings which are during regular school hours and which have been routine in the past.
3. Date and time of departure and return must be noted on all travel expense or meal allowance claims.

IV. SUPPLEMENTAL GUIDELINES FOR INSTRUCTIONAL AND INSTRUCTIONAL SUPPORT PERSONNEL

1. Employees working at two or more schools

If an employee works at two or more schools on the same day mileage will be paid for the distance between the two schools (one way). When possible, scheduling should be done so that the employee does not have to travel during the day and spends different days at different schools.

2. Employees traveling at the end of the day

If an employee attends a meeting that will complete the workday for the employee mileage will be paid from the employee's school or work site to the meeting site.

Approved: July 13,2000
Approved: October 12, 1999
Approved: June 18, 2002
Approved: October 21, 2003
Approved: July 15, 2004

