

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 07

Exhibit F-I-A

034 - Henry County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
		Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description	General	Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$4,863,946.44	\$1,464,865.51	\$2,153,049.79	\$1,152,608.63	\$0.00	\$336,185.48	\$0.00
Investments							
Receivables	\$0.00	\$237,366.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$47,619.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$5,926.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,121,094.24
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,306,729.30
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$262,712.15
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,917,038.87
Other Debits							
Total Assets and Other Debits:	\$4,858,020.01	\$1,749,851.59	\$2,153,049.79	\$1,152,608.63	\$0.00	\$336,185.48	\$73,607,574.56
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$4,268.36	\$0.00	\$0.00	\$0.00	\$2,036.30	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$29,613.35	\$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	\$25,179,751.02
Total Liabilities:	\$0.00	\$33,881.71	\$0.00	\$0.00	\$0.00	\$2,036.30	\$25,179,751.02
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,427,823.54
Contributed Capital							
Reserved Fund Balance	\$419,814.95	\$1,076,137.24	\$0.00	\$88,487.76	\$0.00	\$807.87	\$0.00
Unreserved Fund balance	\$4,438,205.06	\$639,832.64	\$2,153,049.79	\$1,064,120.87	\$0.00	\$333,341.31	\$0.00
Total Fund Equity:	\$4,858,020.01	\$1,715,969.88	\$2,153,049.79	\$1,152,608.63	\$0.00	\$334,149.18	\$48,427,823.54
Total Liabilities and Fund Equity:	\$4,858,020.01	\$1,749,851.59	\$2,153,049.79	\$1,152,608.63	\$0.00	\$336,185.48	\$73,607,574.56

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2022, Fiscal Period 07**

034 - Henry County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$10,652,198.84	\$28,344.10	\$0.00	\$214,245.04	\$0.00	\$10,894,787.98
Federal Sources	\$9,440.10	\$3,045,239.87	\$0.00	\$0.00	\$0.00	\$3,054,679.97
Local Sources	\$3,554,377.32	\$591,630.58	\$76,843.29	\$561.51	\$261,863.51	\$4,485,276.21
Other Sources	\$3,899.74	\$26,234.67	\$0.00	\$0.00	\$0.00	\$30,134.41
Total Revenues:	\$14,219,916.00	\$3,691,449.22	\$76,843.29	\$214,806.55	\$261,863.51	\$18,464,878.57
Expenditures						
Instructional Services	\$7,337,825.30	\$1,249,263.46	\$0.00	\$0.00	\$51,520.02	\$8,638,608.78
Instructional Support Services	\$2,016,068.70	\$381,059.18	\$0.00	\$0.00	\$28,557.85	\$2,425,685.73
Operation & Maintenance Services	\$1,041,329.59	\$102,752.73	\$0.00	\$18,453.00	\$734.95	\$1,163,270.27
Auxiliary Services	\$908,799.55	\$1,081,588.87	\$0.00	\$0.00	\$8,427.91	\$1,998,816.33
General Administrative Services	\$650,250.21	\$172,808.52	\$0.00	\$0.00	\$0.00	\$823,058.73
Capital Outlay	\$0.00	\$0.00	\$0.00	\$183,979.66	\$0.00	\$183,979.66
Debt Service	\$0.00	\$0.00	\$800,554.48	\$0.00	\$0.00	\$800,554.48
Other Expenditures	\$668,645.36	\$122,722.68	\$0.00	\$0.00	\$82,697.63	\$874,065.67
Total Expenditures:	\$12,622,918.71	\$3,110,195.44	\$800,554.48	\$202,432.66	\$171,938.36	\$16,908,039.65
Other Fund Sources (Uses)						
Other Fund Sources:	\$60,213.74	\$147,412.77	\$0.00	\$0.00	\$5,359.50	\$212,986.01
Other Fund Uses:	\$140,769.95	\$42,845.30	\$0.00	\$0.00	\$19,352.46	\$202,967.71
Total Other Fund Sources (Uses):	(\$80,556.21)	\$104,567.47	\$0.00	\$0.00	(\$13,992.96)	\$10,018.30
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,516,441.08	\$685,821.25	(\$723,711.19)	\$12,373.89	\$75,932.19	\$1,566,857.22
Beginning Fund Balance - October 1:	\$3,341,578.93	\$1,030,148.63	\$2,876,760.98	\$1,140,234.74	\$258,216.99	\$8,646,940.27
Ending Fund Balance:	\$4,858,020.01	\$1,715,969.88	\$2,153,049.79	\$1,152,608.63	\$334,149.18	\$10,213,797.49

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2022, Fiscal Period 07**

034 - Henry County Schools

034 - Henry County Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$17,766,863.00	\$10,652,198.84	(\$7,114,664.16)	\$3,780.00	\$28,344.10	\$24,564.10
Federal Sources	\$0.00	\$9,440.10	\$9,440.10	\$3,129,582.00	\$3,045,239.87	(\$84,342.13)
Local Sources	\$3,680,440.00	\$3,554,377.32	(\$126,062.68)	\$1,000,084.00	\$591,630.58	(\$408,453.42)
Other Sources	\$30,206.00	\$3,899.74	(\$26,306.26)	\$43,000.00	\$26,234.67	(\$16,765.33)
Total Revenues:	\$21,477,509.00	\$14,219,916.00	(\$7,257,593.00)	\$4,176,446.00	\$3,691,449.22	(\$484,996.78)
Expenditures						
Instructional Services	\$13,403,300.00	\$7,337,825.30	\$6,065,474.70	\$1,404,023.51	\$1,249,263.46	\$154,760.05
Instructional Support Services	\$3,059,669.00	\$2,016,068.70	\$1,043,600.30	\$589,435.00	\$381,059.18	\$208,375.82
Operation & Maintenance Services	\$1,282,557.00	\$1,041,329.59	\$241,227.41	\$53,476.00	\$102,752.73	(\$49,276.73)
Auxiliary Services	\$1,748,768.00	\$908,799.55	\$839,968.45	\$2,032,693.00	\$1,081,588.87	\$951,104.13
General Administrative Services	\$960,526.00	\$650,250.21	\$310,275.79	\$301,727.90	\$172,808.52	\$128,919.38
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$1,304.00	\$0.00	\$1,304.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$904,013.00	\$668,645.36	\$235,367.64	\$173,726.59	\$122,722.68	\$51,003.91
Total Expenditures:	\$21,358,833.00	\$12,622,918.71	\$8,735,914.29	\$4,556,386.00	\$3,110,195.44	\$1,446,190.56
Other Financing Sources (Uses)						
Other Financing Sources:	\$144,401.00	\$60,213.74	(\$84,187.26)	\$162,823.00	\$147,412.77	(\$15,410.23)
Other Financing Uses:	\$659,412.63	\$140,769.95	\$518,642.68	\$21,407.00	\$42,845.30	(\$21,438.30)
Total Other Financing Sources (Uses):	(\$515,011.63)	(\$80,556.21)	\$434,455.42	\$141,416.00	\$104,567.47	(\$36,848.53)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$396,335.63)	\$1,516,441.08	\$1,912,776.71	(\$238,524.00)	\$685,821.25	\$924,345.25
Beginning Fund Balance - Oct. 1:	\$2,600,000.00	\$3,341,578.93	\$741,578.93	\$1,077,704.00	\$1,030,148.63	(\$47,555.37)
Ending Fund Balance:	\$2,203,664.37	\$4,858,020.01	\$2,654,355.64	\$839,180.00	\$1,715,969.88	\$876,789.88

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

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-B

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2022, Fiscal Period 07**

034 - Henry County Schools

034 - Henry County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$721,827.00	\$0.00	(\$721,827.00)	\$204,687.00	\$214,245.04	\$9,558.04
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$76,836.00	\$76,843.29	\$7.29	\$0.00	\$561.51	\$561.51
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$798,663.00	\$76,843.29	(\$721,819.71)	\$204,687.00	\$214,806.55	\$10,119.55
Expenditures						
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	\$18,453.00	\$0.00	\$18,453.00	\$0.00	\$18,453.00	(\$18,453.00)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$157,481.00	\$0.00	\$157,481.00
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	\$183,979.66	(\$183,979.66)
Debt Service	\$1,308,783.61	\$800,554.48	\$508,229.13	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,327,236.61	\$800,554.48	\$526,682.13	\$157,481.00	\$202,432.66	(\$44,951.66)
Other Financing Sources (Uses)						
Other Financing Sources:	\$534,412.63	\$0.00	(\$534,412.63)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$534,412.63	\$0.00	(\$534,412.63)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$5,839.02	(\$723,711.19)	(\$729,550.21)	\$47,206.00	\$12,373.89	(\$34,832.11)
Beginning Fund Balance - Oct. 1:	\$0.00	\$2,876,760.98	\$2,876,760.98	\$1,592,927.60	\$1,140,234.74	(\$452,692.86)
Ending Fund Balance:	\$5,839.02	\$2,153,049.79	\$2,147,210.77	\$1,640,133.60	\$1,152,608.63	(\$487,524.97)

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 2022, Fiscal Period 07**

034 - Henry County Schools

034 - Henry County Schools	EXPENDABLE TRUST		VARIANCE	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$18,697,157.00	\$10,894,787.98	(\$7,802,369.02)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,129,582.00	\$3,054,679.97	(\$74,902.03)
Local Sources	\$353,724.00	\$261,863.51	(\$91,860.49)	\$5,111,084.00	\$4,485,276.21	(\$625,807.79)
Other Sources	\$0.00	\$0.00	\$0.00	\$73,206.00	\$30,134.41	(\$43,071.59)
Total Revenues:	\$353,724.00	\$261,863.51	(\$91,860.49)	\$27,011,029.00	\$18,464,878.57	(\$8,546,150.43)
Expenditures						
Instructional Services	\$122,783.00	\$51,520.02	\$71,262.98	\$14,930,106.51	\$8,638,608.78	\$6,291,497.73
Instructional Support Services	\$52,177.00	\$28,557.85	\$23,619.15	\$3,701,281.00	\$2,425,685.73	\$1,275,595.27
Operation & Maintenance Services	\$14,393.00	\$734.95	\$13,658.05	\$1,368,879.00	\$1,163,270.27	\$205,608.73
Auxiliary Services	\$1,529.00	\$8,427.91	(\$6,898.91)	\$3,940,471.00	\$1,998,816.33	\$1,941,654.67
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,262,253.90	\$823,058.73	\$439,195.17
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,304.00	\$183,979.66	(\$182,675.66)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,308,783.61	\$800,554.48	\$508,229.13
Other Expenditures	\$116,415.00	\$82,697.63	\$33,717.37	\$1,194,154.59	\$874,065.67	\$320,088.92
Total Expenditures:	\$307,297.00	\$171,938.36	\$135,358.64	\$27,707,233.61	\$16,908,039.65	\$10,799,193.96
Other Financing Sources (Uses)						
Other Financing Sources:	\$6,021.00	\$5,359.50	(\$661.50)	\$847,657.63	\$212,986.01	(\$634,671.62)
Other Financing Uses:	\$22,437.00	\$19,352.46	\$3,084.54	\$703,256.63	\$202,967.71	\$500,288.92
Total Other Financing Sources (Uses):	(\$16,416.00)	(\$13,992.96)	\$2,423.04	\$144,401.00	\$10,018.30	(\$134,382.70)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$30,011.00	\$75,932.19	\$45,921.19	(\$551,803.61)	\$1,566,857.22	\$2,118,660.83
Beginning Fund Balance - Oct. 1:	\$265,914.00	\$258,216.99	(\$7,697.01)	\$5,536,545.60	\$8,646,940.27	\$3,110,394.67
Ending Fund Balance:	\$295,925.00	\$334,149.18	\$38,224.18	\$4,984,741.99	\$10,213,797.49	\$5,229,055.50

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