

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 11**

Exhibit F-I-A

034 - Henry County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$6,111,770.54	\$1,729,279.15	\$1,588,128.79	\$1,123,846.78	\$0.00	\$479,871.46	\$0.00
Investments							
Receivables	\$37,765.24	\$68,478.07	\$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	(\$5,295.63)	\$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	\$49,268,350.11
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$331,293.49
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,490,436.21
Other Debits							
Total Assets and Other Debits:	\$6,144,240.15	\$1,845,376.54	\$1,588,128.79	\$1,123,846.78	\$0.00	\$479,871.46	\$74,090,079.81
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$510.00	\$114.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	(\$44,308.86)	\$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	\$24,821,729.70
Total Liabilities:	\$510.00	(\$44,194.23)	\$0.00	\$0.00	\$0.00	\$0.00	\$24,821,729.70
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,268,350.11
Contributed Capital							
Reserved Fund Balance	\$284,826.48	\$811,942.08	\$0.00	\$0.00	\$0.00	\$141,788.48	\$0.00
Unreserved Fund balance	\$5,858,903.67	\$1,077,628.69	\$1,588,128.79	\$1,123,846.78	\$0.00	\$338,082.98	\$0.00
Total Fund Equity:	\$6,143,730.15	\$1,889,570.77	\$1,588,128.79	\$1,123,846.78	\$0.00	\$479,871.46	\$49,268,350.11
Total Liabilities and Fund Equity:	\$6,144,240.15	\$1,845,376.54	\$1,588,128.79	\$1,123,846.78	\$0.00	\$479,871.46	\$74,090,079.81

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 2023, Fiscal Period 11**

034 - Henry County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$18,432,396.53	\$0.00	\$484,824.00	\$410,409.00	\$0.00	\$19,327,629.53
Federal Sources	\$340.00	\$6,509,911.55	\$0.00	\$0.00	\$0.00	\$6,510,251.55
Local Sources	\$4,921,143.81	\$1,120,622.18	\$101,921.56	\$1,842.12	\$460,354.54	\$6,605,884.21
Other Sources	\$23,851.07	\$25,433.67	\$0.00	\$0.00	\$0.00	\$49,284.74
Total Revenues:	\$23,377,731.41	\$7,655,967.40	\$586,745.56	\$412,251.12	\$460,354.54	\$32,493,050.03
Expenditures						
Instructional Services	\$12,369,789.07	\$2,722,903.52	\$0.00	\$0.00	\$101,893.62	\$15,194,586.21
Instructional Support Services	\$3,531,953.11	\$822,693.78	\$0.00	\$0.00	\$62,433.72	\$4,417,080.61
Operation & Maintenance Services	\$1,863,029.88	\$484,445.04	\$0.00	\$14,999.00	\$1,799.70	\$2,364,273.62
Auxiliary Services	\$1,727,668.67	\$1,734,707.81	\$0.00	\$403,364.88	\$19,354.66	\$3,885,096.02
General Administrative Services	\$1,075,747.38	\$658,769.48	\$0.00	\$0.00	\$0.00	\$1,734,516.86
Capital Outlay	\$0.00	\$377,319.78	\$0.00	\$0.00	\$0.00	\$377,319.78
Debt Service	\$0.00	\$0.00	\$1,109,669.29	\$0.00	\$0.00	\$1,109,669.29
Other Expenditures	\$953,452.30	\$388,897.67	\$0.00	\$0.00	\$116,622.98	\$1,458,972.95
Total Expenditures:	\$21,521,640.41	\$7,189,737.08	\$1,109,669.29	\$418,363.88	\$302,104.68	\$30,541,515.34
Other Fund Sources (Uses)						
Other Fund Sources:	\$435,245.71	\$277,886.29	\$0.00	\$0.00	\$4,719.38	\$717,851.38
Other Fund Uses:	\$264,555.76	\$85,361.34	\$0.00	\$0.00	\$21,343.37	\$371,260.47
Total Other Fund Sources (Uses):	\$170,689.95	\$192,524.95	\$0.00	\$0.00	(\$16,623.99)	\$346,590.91
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$2,026,780.95	\$658,755.27	(\$522,923.73)	(\$6,112.76)	\$141,625.87	\$2,298,125.60
Beginning Fund Balance - October 1:	\$4,116,949.20	\$1,230,815.50	\$2,111,052.52	\$1,129,959.54	\$338,245.59	\$8,927,022.35
Ending Fund Balance:	\$6,143,730.15	\$1,889,570.77	\$1,588,128.79	\$1,123,846.78	\$479,871.46	\$11,225,147.95

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 2023, Fiscal Period 11**

034 - Henry County Schools

034 - Henry County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$19,907,797.00	\$18,432,396.53	(\$1,475,400.47)	\$2,400.00	\$0.00	(\$2,400.00)
Federal Sources	\$0.00	\$340.00	\$340.00	\$10,245,400.47	\$6,509,911.55	(\$3,735,488.92)
Local Sources	\$4,072,660.00	\$4,921,143.81	\$848,483.81	\$660,557.00	\$1,120,622.18	\$460,065.18
Other Sources	\$0.00	\$23,851.07	\$23,851.07	\$43,000.00	\$25,433.67	(\$17,566.33)
Total Revenues:	\$23,980,457.00	\$23,377,731.41	(\$602,725.59)	\$10,951,357.47	\$7,655,967.40	(\$3,295,390.07)
Expenditures						
Instructional Services	\$13,879,907.65	\$12,369,789.07	\$1,510,118.58	\$3,514,493.79	\$2,722,903.52	\$791,590.27
Instructional Support Services	\$3,303,010.64	\$3,531,953.11	(\$228,942.47)	\$1,321,359.11	\$822,693.78	\$498,665.33
Operation & Maintenance Services	\$2,319,311.79	\$1,863,029.88	\$456,281.91	\$304,541.73	\$484,445.04	(\$179,903.31)
Auxiliary Services	\$1,894,673.00	\$1,727,668.67	\$167,004.33	\$2,207,762.00	\$1,734,707.81	\$473,054.19
General Administrative Services	\$1,094,746.00	\$1,075,747.38	\$18,998.62	\$743,606.50	\$658,769.48	\$84,837.02
Special Revenue Outlay	\$1,333,753.00	\$0.00	\$1,333,753.00	\$1,717,290.10	\$377,319.78	\$1,339,970.32
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,274,843.54	\$953,452.30	\$321,391.24	\$1,126,742.24	\$388,897.67	\$737,844.57
Total Expenditures:	\$25,100,245.62	\$21,521,640.41	\$3,578,605.21	\$10,935,795.47	\$7,189,737.08	\$3,746,058.39
Other Financing Sources (Uses)						
Other Financing Sources:	\$429,070.00	\$435,245.71	\$6,175.71	\$193,703.35	\$277,886.29	\$84,182.94
Other Financing Uses:	\$713,078.98	\$264,555.76	\$448,523.22	\$0.00	\$85,361.34	(\$85,361.34)
Total Other Financing Sources (Uses):	(\$284,008.98)	\$170,689.95	\$454,698.93	\$193,703.35	\$192,524.95	(\$1,178.40)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,403,797.60)	\$2,026,780.95	\$3,430,578.55	\$209,265.35	\$658,755.27	\$449,489.92
Beginning Fund Balance - Oct. 1:	\$4,154,737.65	\$4,116,949.20	(\$37,788.45)	\$1,230,815.50	\$1,230,815.50	\$0.00
Ending Fund Balance:	\$2,750,940.05	\$6,143,730.15	\$3,392,790.10	\$1,440,080.85	\$1,889,570.77	\$449,489.92

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 2023, Fiscal Period 11

034 - Henry County Schools

034 - Henry County Schools	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$702,419.00	\$484,824.00	(\$217,595.00)	\$740,616.60	\$410,409.00	(\$330,207.60)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$101,548.00	\$101,921.56	\$373.56	\$0.00	\$1,842.12	\$1,842.12
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$803,967.00	\$586,745.56	(\$217,221.44)	\$740,616.60	\$412,251.12	(\$328,365.48)
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	\$0.00	\$0.00	\$0.00	\$28,478.00	\$14,999.00	\$13,479.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$635,211.00	\$403,364.88	\$231,846.12
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,205,927.60	\$0.00	\$1,205,927.60
Debt Service	\$1,312,734.27	\$1,109,669.29	\$203,064.98	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,312,734.27	\$1,109,669.29	\$203,064.98	\$1,869,616.60	\$418,363.88	\$1,451,252.72
Other Financing Sources (Uses)						
Other Financing Sources:	\$519,375.63	\$0.00	(\$519,375.63)	\$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):	\$519,375.63	\$0.00	(\$519,375.63)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$10,608.36	(\$522,923.73)	(\$533,532.09)	(\$1,129,000.00)	(\$6,112.76)	\$1,122,887.24
Beginning Fund Balance - Oct. 1:	\$2,111,052.52	\$2,111,052.52	\$0.00	\$1,129,959.54	\$1,129,959.54	\$0.00

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

Ending Fund Balance:	\$2,121,660.88	\$1,588,128.79	(\$533,532.09)	\$959.54	\$1,123,846.78	\$1,122,887.24
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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 2023, Fiscal Period 11**

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	\$21,353,232.60	\$19,327,629.53	(\$2,025,603.07)
Federal Sources	\$0.00	\$0.00	\$0.00	\$10,245,400.47	\$6,510,251.55	(\$3,735,148.92)
Local Sources	\$196,137.00	\$460,354.54	\$264,217.54	\$5,030,902.00	\$6,605,884.21	\$1,574,982.21
Other Sources	\$0.00	\$0.00	\$0.00	\$43,000.00	\$49,284.74	\$6,284.74
Total Revenues:	\$196,137.00	\$460,354.54	\$264,217.54	\$36,672,535.07	\$32,493,050.03	(\$4,179,485.04)
Expenditures						
Instructional Services	\$131,932.00	\$101,893.62	\$30,038.38	\$17,526,333.44	\$15,194,586.21	\$2,331,747.23
Instructional Support Services	\$53,826.00	\$62,433.72	(\$8,607.72)	\$4,678,195.75	\$4,417,080.61	\$261,115.14
Operation & Maintenance Services	\$15,115.00	\$1,799.70	\$13,315.30	\$2,667,446.52	\$2,364,273.62	\$303,172.90
Auxiliary Services	\$1,529.00	\$19,354.66	(\$17,825.66)	\$4,739,175.00	\$3,885,096.02	\$854,078.98
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,838,352.50	\$1,734,516.86	\$103,835.64
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,256,970.70	\$377,319.78	\$3,879,650.92
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,312,734.27	\$1,109,669.29	\$203,064.98
Other Expenditures	\$120,511.00	\$116,622.98	\$3,888.02	\$2,522,096.78	\$1,458,972.95	\$1,063,123.83
Total Expenditures:	\$322,913.00	\$302,104.68	\$20,808.32	\$39,541,304.96	\$30,541,515.34	\$8,999,789.62
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$4,719.38	\$4,719.38	\$1,142,148.98	\$717,851.38	(\$424,297.60)
Other Financing Uses:	\$0.00	\$21,343.37	(\$21,343.37)	\$713,078.98	\$371,260.47	\$341,818.51
Total Other Financing Sources (Uses):	\$0.00	(\$16,623.99)	(\$16,623.99)	\$429,070.00	\$346,590.91	(\$82,479.09)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$126,776.00)	\$141,625.87	\$268,401.87	(\$2,439,699.89)	\$2,298,125.60	\$4,737,825.49
Beginning Fund Balance - Oct. 1:	\$338,245.59	\$338,245.59	\$0.00	\$8,964,810.80	\$8,927,022.35	(\$37,788.45)
Ending Fund Balance:	\$211,469.59	\$479,871.46	\$268,401.87	\$6,525,110.91	\$11,225,147.95	\$4,700,037.04

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