

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 05**

**Exhibit F-I-A**

**034 - Henry County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,682,209.22	\$641,025.81	\$9,286,408.88	\$791,254.45	\$0.00	\$307,187.03	\$0.00
Investments							
Receivables	\$0.00	\$234,771.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$83,205.78	\$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	\$37,490,374.75
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,719,649.47
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$147,780.28
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,992,252.74
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,682,209.22</b>	<b>\$959,003.39</b>	<b>\$9,286,408.88</b>	<b>\$791,254.45</b>	<b>\$0.00</b>	<b>\$307,187.03</b>	<b>\$66,350,057.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$33,419.98	\$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	\$24,140,033.02
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$33,419.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,140,033.02</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,210,024.22
Contributed Capital							
Reserved Fund Balance	\$216,263.19	\$263,874.05	\$0.00	\$78,740.17	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$3,465,946.03	\$661,709.36	\$9,286,408.88	\$712,514.28	\$0.00	\$307,187.03	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,682,209.22</b>	<b>\$925,583.41</b>	<b>\$9,286,408.88</b>	<b>\$791,254.45</b>	<b>\$0.00</b>	<b>\$307,187.03</b>	<b>\$42,210,024.22</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,682,209.22</b>	<b>\$959,003.39</b>	<b>\$9,286,408.88</b>	<b>\$791,254.45</b>	<b>\$0.00</b>	<b>\$307,187.03</b>	<b>\$66,350,057.24</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 2021, Fiscal Period 05**

**034 - Henry County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$6,943,900.39	\$6,000.00	\$0.00	\$92,398.00	\$0.00	\$7,042,298.39
Federal Sources	\$140.00	\$1,962,112.08	\$0.00	\$0.00	\$0.00	\$1,962,252.08
Local Sources	\$2,815,005.26	\$311,975.68	\$0.50	\$2,918.70	\$115,579.22	\$3,245,479.36
Other Sources	\$27.16	\$0.00	\$0.00	\$0.00	\$0.00	\$27.16
<b>Total Revenues:</b>	<b>\$9,759,072.81</b>	<b>\$2,280,087.76</b>	<b>\$0.50</b>	<b>\$95,316.70</b>	<b>\$115,579.22</b>	<b>\$12,250,056.99</b>
<b>Expenditures</b>						
Instructional Services	\$4,836,509.62	\$949,268.05	\$0.00	\$0.00	\$32,349.23	\$5,818,126.90
Instructional Support Services	\$1,268,561.05	\$281,017.61	\$0.00	\$0.00	\$4,850.60	\$1,554,429.26
Operation & Maintenance Services	\$764,590.29	\$44,175.67	\$0.00	\$15,013.00	\$25,275.00	\$849,053.96
Auxiliary Services	\$625,788.00	\$1,426.19	\$0.00	\$0.00	\$0.00	\$627,214.19
General Administrative Services	\$409,989.28	\$101,215.15	\$0.00	\$0.00	\$0.00	\$511,204.43
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,475,678.65	\$0.00	\$2,475,678.65
Debt Service	\$0.00	\$0.00	\$739,369.74	\$0.00	\$0.00	\$739,369.74
Other Expenditures	\$390,534.97	\$795,885.80	\$0.00	\$0.00	\$33,078.82	\$1,219,499.59
<b>Total Expenditures:</b>	<b>\$8,295,973.21</b>	<b>\$2,172,988.47</b>	<b>\$739,369.74</b>	<b>\$2,490,691.65</b>	<b>\$95,553.65</b>	<b>\$13,794,576.72</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$224,619.89	\$183,185.64	\$148,336.10	\$1,322,406.98	\$50.00	\$1,878,598.61
Other Fund Uses:	\$343,377.08	\$27,310.66	\$0.00	\$0.00	\$2,662.05	\$373,349.79
<b>Total Other Fund Sources (Uses):</b>	<b>(\$118,757.19)</b>	<b>\$155,874.98</b>	<b>\$148,336.10</b>	<b>\$1,322,406.98</b>	<b>(\$2,612.05)</b>	<b>\$1,505,248.82</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,344,342.41</b>	<b>\$262,974.27</b>	<b>(\$591,033.14)</b>	<b>(\$1,072,967.97)</b>	<b>\$17,413.52</b>	<b>(\$39,270.91)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,337,866.81</b>	<b>\$662,609.14</b>	<b>\$9,877,442.02</b>	<b>\$1,864,222.42</b>	<b>\$289,773.51</b>	<b>\$15,031,913.90</b>
<b>Ending Fund Balance:</b>	<b>\$3,682,209.22</b>	<b>\$925,583.41</b>	<b>\$9,286,408.88</b>	<b>\$791,254.45</b>	<b>\$307,187.03</b>	<b>\$14,992,642.99</b>

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 2021, Fiscal Period 05**

**034 - Henry County Schools**

034 - Henry County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$17,153,795.00	\$6,943,900.39	(\$10,209,894.61)	\$7,200.00	\$6,000.00	(\$1,200.00)
Federal Sources	\$0.00	\$140.00	\$140.00	\$4,152,841.87	\$1,962,112.08	(\$2,190,729.79)
Local Sources	\$3,421,400.00	\$2,815,005.26	(\$606,394.74)	\$1,022,592.00	\$311,975.68	(\$710,616.32)
Other Sources	\$0.00	\$27.16	\$27.16	\$27,000.00	\$0.00	(\$27,000.00)
Total Revenues:	\$20,575,195.00	\$9,759,072.81	(\$10,816,122.19)	\$5,209,633.87	\$2,280,087.76	(\$2,929,546.11)
Expenditures						
Instructional Services	\$12,485,800.00	\$4,836,509.62	\$7,649,290.38	\$1,876,096.88	\$949,268.05	\$926,828.83
Instructional Support Services	\$2,757,963.00	\$1,268,561.05	\$1,489,401.95	\$749,244.67	\$281,017.61	\$468,227.06
Operation & Maintenance Services	\$1,494,669.00	\$764,590.29	\$730,078.71	\$288,278.35	\$44,175.67	\$244,102.68
Auxiliary Services	\$1,838,397.00	\$625,788.00	\$1,212,609.00	\$1,627,912.14	\$1,426.19	\$1,626,485.95
General Administrative Services	\$1,013,288.00	\$409,989.28	\$603,298.72	\$343,889.26	\$101,215.15	\$242,674.11
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	\$907,391.00	\$390,534.97	\$516,856.03	\$276,458.57	\$795,885.80	(\$519,427.23)
Total Expenditures:	\$20,497,508.00	\$8,295,973.21	\$12,201,534.79	\$5,163,183.87	\$2,172,988.47	\$2,990,195.40
Other Financing Sources (Uses)						
Other Financing Sources:	\$175,030.76	\$224,619.89	\$49,589.13	\$224,994.00	\$183,185.64	(\$41,808.36)
Other Financing Uses:	\$593,078.58	\$343,377.08	\$249,701.50	\$35,620.00	\$27,310.66	\$8,309.34
Total Other Financing Sources (Uses):	(\$418,047.82)	(\$118,757.19)	\$299,290.63	\$189,374.00	\$155,874.98	(\$33,499.02)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$340,360.82)	\$1,344,342.41	\$1,684,703.23	\$235,824.00	\$262,974.27	\$27,150.27
Beginning Fund Balance - Oct. 1:	\$2,300,000.00	\$2,337,866.81	\$37,866.81	\$538,691.00	\$662,609.14	\$123,918.14
Ending Fund Balance:	\$1,959,639.18	\$3,682,209.22	\$1,722,570.04	\$774,515.00	\$925,583.41	\$151,068.41

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 2021, Fiscal Period 05**

**034 - Henry County Schools**

034 - Henry County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$691,688.00	\$0.00	(\$691,688.00)	\$3,561,164.00	\$92,398.00	(\$3,468,766.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$88,806.00	\$0.50	(\$88,805.50)	\$0.00	\$2,918.70	\$2,918.70
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$780,494.00	\$0.50	(\$780,493.50)	\$3,561,164.00	\$95,316.70	(\$3,465,847.30)
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	\$0.00	\$15,013.00	(\$15,013.00)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$78,000.00	\$0.00	\$78,000.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,375,431.00	\$2,475,678.65	\$1,899,752.35
Debt Service	\$1,200,072.58	\$739,369.74	\$460,702.84	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,200,072.58	\$739,369.74	\$460,702.84	\$4,453,431.00	\$2,490,691.65	\$1,962,739.35
Other Financing Sources (Uses)						
Other Financing Sources:	\$419,578.58	\$148,336.10	(\$271,242.48)	\$0.00	\$1,322,406.98	\$1,322,406.98
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$419,578.58	\$148,336.10	(\$271,242.48)	\$0.00	\$1,322,406.98	\$1,322,406.98
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	(\$591,033.14)	(\$591,033.14)	(\$892,267.00)	(\$1,072,967.97)	(\$180,700.97)
Beginning Fund Balance - Oct. 1:	\$0.00	\$9,877,442.02	\$9,877,442.02	\$1,000,000.00	\$1,864,222.42	\$864,222.42
Ending Fund Balance:	\$0.00	\$9,286,408.88	\$9,286,408.88	\$107,733.00	\$791,254.45	\$683,521.45

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 2021, Fiscal Period 05**

**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	\$21,413,847.00	\$7,042,298.39	(\$14,371,548.61)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,152,841.87	\$1,962,252.08	(\$2,190,589.79)
Local Sources	\$342,185.00	\$115,579.22	(\$226,605.78)	\$4,874,983.00	\$3,245,479.36	(\$1,629,503.64)
Other Sources	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27.16	(\$26,972.84)
Total Revenues:	\$342,185.00	\$115,579.22	(\$226,605.78)	\$30,468,671.87	\$12,250,056.99	(\$18,218,614.88)
Expenditures						
Instructional Services	\$118,824.00	\$32,349.23	\$86,474.77	\$14,480,720.88	\$5,818,126.90	\$8,662,593.98
Instructional Support Services	\$50,602.00	\$4,850.60	\$45,751.40	\$3,557,809.67	\$1,554,429.26	\$2,003,380.41
Operation & Maintenance Services	\$13,705.00	\$25,275.00	(\$11,570.00)	\$1,796,652.35	\$849,053.96	\$947,598.39
Auxiliary Services	\$1,529.00	\$0.00	\$1,529.00	\$3,545,838.14	\$627,214.19	\$2,918,623.95
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,357,177.26	\$511,204.43	\$845,972.83
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,376,735.00	\$2,475,678.65	\$1,901,056.35
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,200,072.58	\$739,369.74	\$460,702.84
Other Expenditures	\$112,510.00	\$33,078.82	\$79,431.18	\$1,296,359.57	\$1,219,499.59	\$76,859.98
Total Expenditures:	\$297,170.00	\$95,553.65	\$201,616.35	\$31,611,365.45	\$13,794,576.72	\$17,816,788.73
Other Financing Sources (Uses)						
Other Financing Sources:	\$5,743.00	\$50.00	(\$5,693.00)	\$825,346.34	\$1,878,598.61	\$1,053,252.27
Other Financing Uses:	\$21,617.00	\$2,662.05	\$18,954.95	\$650,315.58	\$373,349.79	\$276,965.79
Total Other Financing Sources (Uses):	(\$15,874.00)	(\$2,612.05)	\$13,261.95	\$175,030.76	\$1,505,248.82	\$1,330,218.06
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$29,141.00	\$17,413.52	(\$11,727.48)	(\$967,662.82)	(\$39,270.91)	\$928,391.91
Beginning Fund Balance - Oct. 1:	\$256,282.00	\$289,773.51	\$33,491.51	\$4,094,973.00	\$15,031,913.90	\$10,936,940.90
Ending Fund Balance:	\$285,423.00	\$307,187.03	\$21,764.03	\$3,127,310.18	\$14,992,642.99	\$11,865,332.81

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