

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 11**

**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	\$2,819,693.25	\$371,284.35	\$8,865,084.25	\$2,966,542.74	\$0.00	\$322,414.12	\$0.00
Investments							
Receivables	\$0.00	\$163.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$52,627.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,049.17)	\$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	\$37,443,116.59
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123,607.35
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,939.31
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,428,926.05
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,818,644.08</b>	<b>\$424,075.25</b>	<b>\$8,865,084.25</b>	<b>\$2,966,542.74</b>	<b>\$0.00</b>	<b>\$322,414.12</b>	<b>\$62,096,589.30</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$29,808.70	\$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	\$24,529,865.36
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$29,808.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,529,865.36</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,566,723.94
Contributed Capital							
Reserved Fund Balance	\$259,942.50	\$463,011.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$2,558,701.58	(\$68,745.32)	\$8,865,084.25	\$2,966,542.74	\$0.00	\$322,414.12	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,818,644.08</b>	<b>\$394,266.55</b>	<b>\$8,865,084.25</b>	<b>\$2,966,542.74</b>	<b>\$0.00</b>	<b>\$322,414.12</b>	<b>\$37,566,723.94</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,818,644.08</b>	<b>\$424,075.25</b>	<b>\$8,865,084.25</b>	<b>\$2,966,542.74</b>	<b>\$0.00</b>	<b>\$322,414.12</b>	<b>\$62,096,589.30</b>

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 2020, Fiscal Period 11**

**034 - Henry County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$14,884,634.60	\$10,333.34	\$464,366.00	\$160,270.00	\$666.66	\$15,520,270.60
Federal Sources	\$800.00	\$2,118,709.59	\$0.00	\$0.00	\$0.00	\$2,119,509.59
Local Sources	\$3,752,892.21	\$689,882.82	(\$4,282.19)	\$52,062.61	\$267,816.84	\$4,758,372.29
Other Sources	\$7,203.79	\$48,019.18	\$0.00	\$0.00	\$0.00	\$55,222.97
<b>Total Revenues:</b>	<b>\$18,645,530.60</b>	<b>\$2,866,944.93</b>	<b>\$460,083.81</b>	<b>\$212,332.61</b>	<b>\$268,483.50</b>	<b>\$22,453,375.45</b>
<b>Expenditures</b>						
Instructional Services	\$10,812,594.30	\$1,311,478.06	\$0.00	\$0.00	\$65,039.91	\$12,189,112.27
Instructional Support Services	\$2,791,595.43	\$375,771.06	\$0.00	\$0.00	\$29,919.66	\$3,197,286.15
Operation & Maintenance Services	\$1,390,794.79	\$93,687.64	\$0.00	\$0.00	\$1,072.00	\$1,485,554.43
Auxiliary Services	\$1,372,920.32	\$1,361,994.66	\$0.00	\$179,093.77	\$951.24	\$2,914,959.99
General Administrative Services	\$943,306.51	\$244,285.54	\$0.00	\$0.00	\$0.00	\$1,187,592.05
Capital Outlay	\$0.00	\$11,545.00	\$0.00	\$4,163,209.21	\$0.00	\$4,174,754.21
Debt Service	\$0.00	\$0.00	\$1,140,237.22	\$0.00	\$0.00	\$1,140,237.22
Other Expenditures	\$808,401.67	\$132,202.26	\$0.00	\$0.00	\$84,464.97	\$1,025,068.90
<b>Total Expenditures:</b>	<b>\$18,119,613.02</b>	<b>\$3,530,964.22</b>	<b>\$1,140,237.22</b>	<b>\$4,342,302.98</b>	<b>\$181,447.78</b>	<b>\$27,314,565.22</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$172,492.25	\$392,472.98	\$61,401.00	\$0.00	\$7,524.07	\$633,890.30
Other Fund Uses:	\$438,246.52	\$69,654.22	\$0.00	\$0.00	\$28,074.21	\$535,974.95
<b>Total Other Fund Sources (Uses):</b>	<b>(\$265,754.27)</b>	<b>\$322,818.76</b>	<b>\$61,401.00</b>	<b>\$0.00</b>	<b>(\$20,550.14)</b>	<b>\$97,915.35</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$260,163.31</b>	<b>(\$341,200.53)</b>	<b>(\$618,752.41)</b>	<b>(\$4,129,970.37)</b>	<b>\$66,485.58</b>	<b>(\$4,763,274.42)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,558,480.77</b>	<b>\$735,467.08</b>	<b>\$9,483,836.66</b>	<b>\$7,096,513.11</b>	<b>\$255,928.54</b>	<b>\$20,130,226.16</b>
<b>Ending Fund Balance:</b>	<b>\$2,818,644.08</b>	<b>\$394,266.55</b>	<b>\$8,865,084.25</b>	<b>\$2,966,542.74</b>	<b>\$322,414.12</b>	<b>\$15,366,951.74</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 2020, 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	\$16,136,725.00	\$14,884,634.60	(\$1,252,090.40)	\$7,200.00	\$10,333.34	\$3,133.34
Federal Sources	\$1,000.00	\$800.00	(\$200.00)	\$3,074,317.65	\$2,118,709.59	(\$955,608.06)
Local Sources	\$3,518,900.00	\$3,752,892.21	\$233,992.21	\$1,045,682.00	\$689,882.82	(\$355,799.18)
Other Sources	\$5,912.00	\$7,203.79	\$1,291.79	\$32,000.00	\$48,019.18	\$16,019.18
Total Revenues:	\$19,662,537.00	\$18,645,530.60	(\$1,017,006.40)	\$4,159,199.65	\$2,866,944.93	(\$1,292,254.72)
Expenditures						
Instructional Services	\$12,356,405.00	\$10,812,594.30	\$1,543,810.70	\$1,501,744.61	\$1,311,478.06	\$190,266.55
Instructional Support Services	\$2,564,871.00	\$2,791,595.43	(\$226,724.43)	\$424,273.12	\$375,771.06	\$48,502.06
Operation & Maintenance Services	\$1,514,183.00	\$1,390,794.79	\$123,388.21	\$81,824.54	\$93,687.64	(\$11,863.10)
Auxiliary Services	\$1,334,969.00	\$1,372,920.32	(\$37,951.32)	\$1,833,147.00	\$1,361,994.66	\$471,152.34
General Administrative Services	\$875,849.18	\$943,306.51	(\$67,457.33)	\$279,645.73	\$244,285.54	\$35,360.19
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$1,304.00	\$11,545.00	(\$10,241.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$913,667.00	\$808,401.67	\$105,265.33	\$190,112.65	\$132,202.26	\$57,910.39
Total Expenditures:	\$19,559,944.18	\$18,119,613.02	\$1,440,331.16	\$4,312,051.65	\$3,530,964.22	\$781,087.43
Other Financing Sources (Uses)						
Other Financing Sources:	\$336,259.18	\$172,492.25	(\$163,766.93)	\$105,994.00	\$392,472.98	\$286,478.98
Other Financing Uses:	\$474,080.00	\$438,246.52	\$35,833.48	\$31,934.00	\$69,654.22	(\$37,720.22)
Total Other Financing Sources (Uses):	(\$137,820.82)	(\$265,754.27)	(\$127,933.45)	\$74,060.00	\$322,818.76	\$248,758.76
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$35,228.00)	\$260,163.31	\$295,391.31	(\$78,792.00)	(\$341,200.53)	(\$262,408.53)
Beginning Fund Balance - Oct. 1:	\$2,558,480.77	\$2,558,480.77	\$0.00	\$735,467.08	\$735,467.08	\$0.00
Ending Fund Balance:	\$2,523,252.77	\$2,818,644.08	\$295,391.31	\$656,675.08	\$394,266.55	(\$262,408.53)

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 2020, 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	\$675,142.00	\$464,366.00	(\$210,776.00)	\$186,247.00	\$160,270.00	(\$25,977.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$103,452.00	(\$4,282.19)	(\$107,734.19)	\$0.00	\$52,062.61	\$52,062.61
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$778,594.00	\$460,083.81	(\$318,510.19)	\$186,247.00	\$212,332.61	\$26,085.61
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	\$11,401.00	\$0.00	\$11,401.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$154,000.00	\$179,093.77	(\$25,093.77)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$7,097,301.00	\$4,163,209.21	\$2,934,091.79
Debt Service	\$1,192,562.40	\$1,140,237.22	\$52,325.18	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,192,562.40	\$1,140,237.22	\$52,325.18	\$7,262,702.00	\$4,342,302.98	\$2,920,399.02
Other Financing Sources (Uses)						
Other Financing Sources:	\$414,080.00	\$61,401.00	(\$352,679.00)	\$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):	\$414,080.00	\$61,401.00	(\$352,679.00)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$111.60	(\$618,752.41)	(\$618,864.01)	(\$7,076,455.00)	(\$4,129,970.37)	\$2,946,484.63
Beginning Fund Balance - Oct. 1:	\$9,483,883.72	\$9,483,836.66	(\$47.06)	\$7,096,513.11	\$7,096,513.11	\$0.00
Ending Fund Balance:	\$9,483,995.32	\$8,865,084.25	(\$618,911.07)	\$20,058.11	\$2,966,542.74	\$2,946,484.63

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 2020, Fiscal Period 11**

**034 - Henry County Schools**

034 - Henry County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)	
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$666.66	\$666.66	\$17,005,314.00	\$15,520,270.60	
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,075,317.65	\$2,119,509.59	
Local Sources	\$342,185.00	\$267,816.84	(\$74,368.16)	\$5,010,219.00	\$4,758,372.29	
Other Sources	\$0.00	\$0.00	\$0.00	\$37,912.00	\$55,222.97	
Total Revenues:	\$342,185.00	\$268,483.50	(\$73,701.50)	\$25,128,762.65	\$22,453,375.45	
Expenditures						
Instructional Services	\$118,824.00	\$65,039.91	\$53,784.09	\$13,976,973.61	\$12,189,112.27	
Instructional Support Services	\$50,602.00	\$29,919.66	\$20,682.34	\$3,039,746.12	\$3,197,286.15	
Operation & Maintenance Services	\$13,705.00	\$1,072.00	\$12,633.00	\$1,621,113.54	\$1,485,554.43	
Auxiliary Services	\$1,529.00	\$951.24	\$577.76	\$3,323,645.00	\$2,914,959.99	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,155,494.91	\$1,187,592.05	
Total Outlay	\$0.00	\$0.00	\$0.00	\$7,098,605.00	\$4,174,754.21	
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,192,562.40	\$1,140,237.22	
Other Expenditures	\$112,510.00	\$84,464.97	\$28,045.03	\$1,216,289.65	\$1,025,068.90	
Total Expenditures:	\$297,170.00	\$181,447.78	\$115,722.22	\$32,624,430.23	\$27,314,565.22	
Other Financing Sources (Uses)						
Other Financing Sources:	\$5,743.00	\$7,524.07	\$1,781.07	\$862,076.18	\$633,890.30	
Other Financing Uses:	\$23,803.00	\$28,074.21	(\$4,271.21)	\$529,817.00	\$535,974.95	
Total Other Financing Sources (Uses):	(\$18,060.00)	(\$20,550.14)	(\$2,490.14)	\$332,259.18	\$97,915.35	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$26,955.00	\$66,485.58	\$39,530.58	(\$7,163,408.40)	(\$4,763,274.42)	
Beginning Fund Balance - Oct. 1:	\$255,928.54	\$255,928.54	\$0.00	\$20,130,273.22	\$20,130,226.16	
Ending Fund Balance:	\$282,883.54	\$322,414.12	\$39,530.58	\$12,966,864.82	\$15,366,951.74	

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