

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, 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	\$3,615,547.45	\$585,748.89	\$2,341,866.37	\$1,099,467.19	\$0.00	\$312,366.37	\$0.00
Investments							
Receivables	\$0.00	\$174,270.69	\$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	(\$63.60)	\$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	\$37,490,374.75
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>\$3,615,483.85</b>	<b>\$843,225.36</b>	<b>\$2,341,866.37</b>	<b>\$1,099,467.19</b>	<b>\$0.00</b>	<b>\$312,366.37</b>	<b>\$66,350,057.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$0.00	\$28,243.06	\$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>\$28,243.06</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	\$310,427.66	\$358,590.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$3,305,056.19	\$456,391.99	\$2,341,866.37	\$1,099,467.19	\$0.00	\$312,366.37	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,615,483.85</b>	<b>\$814,982.30</b>	<b>\$2,341,866.37</b>	<b>\$1,099,467.19</b>	<b>\$0.00</b>	<b>\$312,366.37</b>	<b>\$42,210,024.22</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,615,483.85</b>	<b>\$843,225.36</b>	<b>\$2,341,866.37</b>	<b>\$1,099,467.19</b>	<b>\$0.00</b>	<b>\$312,366.37</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**

**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 2021, Fiscal Period 11**

**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	\$16,114,645.19	\$6,000.00	\$465,516.00	\$2,556,183.26	\$0.00	\$19,142,344.45
Federal Sources	\$640.00	\$4,022,797.76	\$0.00	\$0.00	\$0.00	\$4,023,437.76
Local Sources	\$4,140,763.65	\$659,684.92	\$88,806.60	\$3,752.44	\$228,867.72	\$5,121,875.33
Other Sources	\$5,273.83	\$6,658.95	\$0.00	\$0.00	\$0.00	\$11,932.78
<b>Total Revenues:</b>	<b>\$20,261,322.67</b>	<b>\$4,695,141.63</b>	<b>\$554,322.60</b>	<b>\$2,559,935.70</b>	<b>\$228,867.72</b>	<b>\$28,299,590.32</b>
<b>Expenditures</b>						
Instructional Services	\$10,980,453.35	\$1,902,386.79	\$0.00	\$0.00	\$73,314.89	\$12,956,155.03
Instructional Support Services	\$2,932,506.40	\$600,160.16	\$0.00	\$0.00	\$36,248.21	\$3,568,914.77
Operation & Maintenance Services	\$1,438,741.01	\$106,086.32	\$0.00	\$15,013.00	\$31,634.62	\$1,591,474.95
Auxiliary Services	\$1,594,364.41	\$4,846.19	\$0.00	\$78,740.17	\$246.40	\$1,678,197.17
General Administrative Services	\$898,876.51	\$212,423.77	\$0.00	\$0.00	\$0.00	\$1,111,300.28
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,553,344.74	\$0.00	\$4,553,344.74
Debt Service	\$0.00	\$0.00	\$9,537,361.60	\$0.00	\$0.00	\$9,537,361.60
Other Expenditures	\$974,004.01	\$1,919,865.97	\$0.00	\$0.00	\$58,271.36	\$2,952,141.34
<b>Total Expenditures:</b>	<b>\$18,818,945.69</b>	<b>\$4,745,769.20</b>	<b>\$9,537,361.60</b>	<b>\$4,647,097.91</b>	<b>\$199,715.48</b>	<b>\$37,948,889.88</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$246,791.70	\$260,978.25	\$8,683,776.07	\$1,322,406.98	\$6,860.45	\$10,520,813.45
Other Fund Uses:	\$411,551.64	\$57,651.52	\$0.00	\$0.00	\$13,419.83	\$482,622.99
<b>Total Other Fund Sources (Uses):</b>	<b>(\$164,759.94)</b>	<b>\$203,326.73</b>	<b>\$8,683,776.07</b>	<b>\$1,322,406.98</b>	<b>(\$6,559.38)</b>	<b>\$10,038,190.46</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,277,617.04</b>	<b>\$152,699.16</b>	<b>(\$299,262.93)</b>	<b>(\$764,755.23)</b>	<b>\$22,592.86</b>	<b>\$388,890.90</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,337,866.81</b>	<b>\$662,283.14</b>	<b>\$2,641,129.30</b>	<b>\$1,864,222.42</b>	<b>\$289,773.51</b>	<b>\$7,795,275.18</b>
<b>Ending Fund Balance:</b>	<b>\$3,615,483.85</b>	<b>\$814,982.30</b>	<b>\$2,341,866.37</b>	<b>\$1,099,467.19</b>	<b>\$312,366.37</b>	<b>\$8,184,166.08</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 2021, Fiscal Period 11**

**034 - Henry County Schools**

034 - Henry County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$17,473,334.09	\$16,114,645.19	(\$1,358,688.90)	\$7,200.00	\$6,000.00	(\$1,200.00)
Federal Sources	\$0.00	\$640.00	\$640.00	\$6,970,474.98	\$4,022,797.76	(\$2,947,677.22)
Local Sources	\$3,421,400.00	\$4,140,763.65	\$719,363.65	\$1,022,592.00	\$659,684.92	(\$362,907.08)
Other Sources	\$30,206.00	\$5,273.83	(\$24,932.17)	\$27,000.00	\$6,658.95	(\$20,341.05)
Total Revenues:	\$20,924,940.09	\$20,261,322.67	(\$663,617.42)	\$8,027,266.98	\$4,695,141.63	(\$3,332,125.35)
Expenditures						
Instructional Services	\$12,746,930.93	\$10,980,453.35	\$1,766,477.58	\$2,795,544.31	\$1,902,386.79	\$893,157.52
Instructional Support Services	\$2,882,687.00	\$2,932,506.40	(\$49,819.40)	\$887,908.60	\$600,160.16	\$287,748.44
Operation & Maintenance Services	\$1,602,861.15	\$1,438,741.01	\$164,120.14	\$1,298,888.34	\$106,086.32	\$1,192,802.02
Auxiliary Services	\$1,993,849.00	\$1,594,364.41	\$399,484.59	\$1,939,912.14	\$4,846.19	\$1,935,065.95
General Administrative Services	\$1,022,142.00	\$898,876.51	\$123,265.49	\$643,889.26	\$212,423.77	\$431,465.49
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	\$1,018,675.16	\$974,004.01	\$44,671.15	\$413,370.33	\$1,919,865.97	(\$1,506,495.64)
Total Expenditures:	\$21,267,145.24	\$18,818,945.69	\$2,448,199.55	\$7,980,816.98	\$4,745,769.20	\$3,235,047.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$475,793.37	\$246,791.70	(\$229,001.67)	\$224,994.00	\$260,978.25	\$35,984.25
Other Financing Uses:	\$377,822.33	\$411,551.64	(\$33,729.31)	\$35,620.00	\$57,651.52	(\$22,031.52)
Total Other Financing Sources (Uses):	\$97,971.04	(\$164,759.94)	(\$262,730.98)	\$189,374.00	\$203,326.73	\$13,952.73
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$244,234.11)	\$1,277,617.04	\$1,521,851.15	\$235,824.00	\$152,699.16	(\$83,124.84)
Beginning Fund Balance - Oct. 1:	\$2,337,866.81	\$2,337,866.81	\$0.00	\$589,373.36	\$662,283.14	\$72,909.78
Ending Fund Balance:	\$2,093,632.70	\$3,615,483.85	\$1,521,851.15	\$825,197.36	\$814,982.30	(\$10,215.06)

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 11**

**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	\$676,675.00	\$465,516.00	(\$211,159.00)	\$3,576,177.00	\$2,556,183.26	(\$1,019,993.74)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$88,806.00	\$88,806.60	\$0.60	\$0.00	\$3,752.44	\$3,752.44
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$765,481.00	\$554,322.60	(\$211,158.40)	\$3,576,177.00	\$2,559,935.70	(\$1,016,241.30)
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	\$15,013.00	\$15,013.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$78,000.00	\$78,740.17	(\$740.17)
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	\$4,553,344.74	(\$177,913.74)
Debt Service	\$1,105,816.33	\$9,537,361.60	(\$8,431,545.27)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,105,816.33	\$9,537,361.60	(\$8,431,545.27)	\$4,468,444.00	\$4,647,097.91	(\$178,653.91)
Other Financing Sources (Uses)						
Other Financing Sources:	\$204,322.33	\$8,683,776.07	\$8,479,453.74	\$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):	\$204,322.33	\$8,683,776.07	\$8,479,453.74	\$0.00	\$1,322,406.98	\$1,322,406.98
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$136,013.00)	(\$299,262.93)	(\$163,249.93)	(\$892,267.00)	(\$764,755.23)	\$127,511.77
Beginning Fund Balance - Oct. 1:	\$983,434.62	\$2,641,129.30	\$1,657,694.68	\$1,864,339.73	\$1,864,222.42	(\$117.31)
Ending Fund Balance:	\$847,421.62	\$2,341,866.37	\$1,494,444.75	\$972,072.73	\$1,099,467.19	\$127,394.46

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 11**

**034 - Henry County Schools**

034 - Henry County Schools	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Description	Budget		Actual	Budget	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$21,733,386.09	\$19,142,344.45	(\$2,591,041.64)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,970,474.98	\$4,023,437.76	(\$2,947,037.22)
Local Sources	\$342,185.00	\$228,867.72	(\$113,317.28)	\$4,874,983.00	\$5,121,875.33	\$246,892.33
Other Sources	\$0.00	\$0.00	\$0.00	\$57,206.00	\$11,932.78	(\$45,273.22)
Total Revenues:	\$342,185.00	\$228,867.72	(\$113,317.28)	\$33,636,050.07	\$28,299,590.32	(\$5,336,459.75)
Expenditures						
Instructional Services	\$118,824.00	\$73,314.89	\$45,509.11	\$15,661,299.24	\$12,956,155.03	\$2,705,144.21
Instructional Support Services	\$50,602.00	\$36,248.21	\$14,353.79	\$3,821,197.60	\$3,568,914.77	\$252,282.83
Operation & Maintenance Services	\$13,705.00	\$31,634.62	(\$17,929.62)	\$2,930,467.49	\$1,591,474.95	\$1,338,992.54
Auxiliary Services	\$1,529.00	\$246.40	\$1,282.60	\$4,013,290.14	\$1,678,197.17	\$2,335,092.97
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,666,031.26	\$1,111,300.28	\$554,730.98
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,376,735.00	\$4,553,344.74	(\$176,609.74)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,105,816.33	\$9,537,361.60	(\$8,431,545.27)
Other Expenditures	\$112,510.00	\$58,271.36	\$54,238.64	\$1,544,555.49	\$2,952,141.34	(\$1,407,585.85)
Total Expenditures:	\$297,170.00	\$199,715.48	\$97,454.52	\$35,119,392.55	\$37,948,889.88	(\$2,829,497.33)
Other Financing Sources (Uses)						
Other Financing Sources:	\$5,743.00	\$6,860.45	\$1,117.45	\$910,852.70	\$10,520,813.45	\$9,609,960.75
Other Financing Uses:	\$21,617.00	\$13,419.83	\$8,197.17	\$435,059.33	\$482,622.99	(\$47,563.66)
Total Other Financing Sources (Uses):	(\$15,874.00)	(\$6,559.38)	\$9,314.62	\$475,793.37	\$10,038,190.46	\$9,562,397.09
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$29,141.00	\$22,592.86	(\$6,548.14)	(\$1,007,549.11)	\$388,890.90	\$1,396,440.01
Beginning Fund Balance - Oct. 1:	\$289,773.51	\$289,773.51	\$0.00	\$6,064,788.03	\$7,795,275.18	\$1,730,487.15
Ending Fund Balance:	\$318,914.51	\$312,366.37	(\$6,548.14)	\$5,057,238.92	\$8,184,166.08	\$3,126,927.16

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