

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 02**

**Exhibit F-I-A**

**159 - Huntsville City Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$105,319,086.59	(\$25,649,089.10)	\$3,355,511.47	\$8,677,445.12	\$0.00	(\$1,775,886.51)	\$0.00
Investments	\$2,021,967.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$131,843.09	\$32,630,529.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$454,335.24	\$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	\$695,230,052.31
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,240,478.16
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,355,511.47
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,472,279.52
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$107,472,896.68</b>	<b>\$7,435,775.82</b>	<b>\$3,355,511.47</b>	<b>\$8,677,445.12</b>	<b>\$0.00</b>	<b>(\$1,775,886.51)</b>	<b>\$772,298,321.46</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$86,349.07	\$22,548.84	\$0.00	\$0.00	\$0.00	\$2,636.00	\$0.00
Interfund Payable							
Other Liabilities	\$19,504,161.13	\$549,062.37	\$0.00	\$0.00	\$0.00	(\$2,244,190.39)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,827,790.99
<b>Total Liabilities:</b>	<b>\$19,590,510.20</b>	<b>\$571,611.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,241,554.39)</b>	<b>\$75,827,790.99</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$696,470,530.47
Contributed Capital							
Reserved Fund Balance	\$2,208,287.72	\$1,543,366.45	\$0.00	\$504,900.00	\$0.00	\$11,363.25	\$0.00
Unreserved Fund balance	\$85,674,098.76	\$5,320,798.16	\$3,355,511.47	\$8,172,545.12	\$0.00	\$454,304.63	\$0.00
<b>Total Fund Equity:</b>	<b>\$87,882,386.48</b>	<b>\$6,864,164.61</b>	<b>\$3,355,511.47</b>	<b>\$8,677,445.12</b>	<b>\$0.00</b>	<b>\$465,667.88</b>	<b>\$696,470,530.47</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$107,472,896.68</b>	<b>\$7,435,775.82</b>	<b>\$3,355,511.47</b>	<b>\$8,677,445.12</b>	<b>\$0.00</b>	<b>(\$1,775,886.51)</b>	<b>\$772,298,321.46</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 2022, Fiscal Period 02**

*159 - Huntsville City Schools*

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$21,390,910.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,390,910.00
Federal Sources	\$122,061.00	\$2,778,420.26	\$0.00	\$0.00	\$0.00	\$2,900,481.26
Local Sources	\$20,727,886.47	\$909,599.21	\$0.00	\$0.00	\$88,016.76	\$21,725,502.44
Other Sources	\$201,330.43	\$53,958.88	\$0.00	\$0.00	\$0.00	\$255,289.31
<b>Total Revenues:</b>	<b>\$42,442,187.90</b>	<b>\$3,741,978.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$88,016.76</b>	<b>\$46,272,183.01</b>
<b>Expenditures</b>						
Instructional Services	\$20,517,499.86	\$2,006,973.38	\$0.00	\$0.00	\$22,130.11	\$22,546,603.35
Instructional Support Services	\$6,588,848.45	\$1,370,366.87	\$0.00	\$0.00	\$18,070.07	\$7,977,285.39
Operation & Maintenance Services	\$3,485,955.07	\$242,537.20	\$0.00	\$193,135.00	\$840.00	\$3,922,467.27
Auxiliary Services	\$28,522.35	\$1,524,316.66	\$0.00	\$0.00	\$0.00	\$1,552,839.01
General Administrative Services	\$1,275,783.69	\$91,384.85	\$0.00	\$0.00	\$0.00	\$1,367,168.54
Capital Outlay	\$0.00	\$12,463.45	\$0.00	\$79,972.39	\$0.00	\$92,435.84
Debt Service	\$0.00	\$0.00	\$274,482.28	\$233,667.80	\$0.00	\$508,150.08
Other Expenditures	\$787,076.57	\$1,535,767.98	\$0.00	\$0.00	\$8,175.15	\$2,331,019.70
<b>Total Expenditures:</b>	<b>\$32,683,685.99</b>	<b>\$6,783,810.39</b>	<b>\$274,482.28</b>	<b>\$506,775.19</b>	<b>\$49,215.33</b>	<b>\$40,297,969.18</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$4,458,160.20	\$38,149.22	\$274,482.28	\$0.00	\$1,759.61	\$4,772,551.31
Other Fund Uses:	\$279,728.88	\$28,848.93	\$0.00	\$0.00	\$2,192.61	\$310,770.42
<b>Total Other Fund Sources (Uses):</b>	<b>\$4,178,431.32</b>	<b>\$9,300.29</b>	<b>\$274,482.28</b>	<b>\$0.00</b>	<b>(\$433.00)</b>	<b>\$4,461,780.89</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$13,936,933.23</b>	<b>(\$3,032,531.75)</b>	<b>\$0.00</b>	<b>(\$506,775.19)</b>	<b>\$38,368.43</b>	<b>\$10,435,994.72</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$73,945,453.25</b>	<b>\$9,896,696.36</b>	<b>\$3,355,511.47</b>	<b>\$9,184,220.31</b>	<b>\$427,299.45</b>	<b>\$96,809,180.84</b>
<b>Ending Fund Balance:</b>	<b>\$87,882,386.48</b>	<b>\$6,864,164.61</b>	<b>\$3,355,511.47</b>	<b>\$8,677,445.12</b>	<b>\$465,667.88</b>	<b>\$107,245,175.56</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 2022, Fiscal Period 02**

Exhibit F-III-A

**159 - Huntsville City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$129,290,840.00	\$21,390,910.00	(\$107,899,930.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$250,000.00	\$122,061.00	(\$127,939.00)	\$103,109,533.58	\$2,778,420.26	(\$100,331,113.32)
Local Sources	\$105,563,496.00	\$20,727,886.47	(\$84,835,609.53)	\$8,160,651.00	\$909,599.21	(\$7,251,051.79)
Other Sources	\$20,000.00	\$201,330.43	\$181,330.43	\$291,046.70	\$53,958.88	(\$237,087.82)
<b>Total Revenues:</b>	<b>\$235,124,336.00</b>	<b>\$42,442,187.90</b>	<b>(\$192,682,148.10)</b>	<b>\$111,561,231.28</b>	<b>\$3,741,978.35</b>	<b>(\$107,819,252.93)</b>
<b>Expenditures</b>						
Instructional Services	\$127,585,428.18	\$20,517,499.86	\$107,067,928.32	\$54,810,976.48	\$2,006,973.38	\$52,804,003.10
Instructional Support Services	\$43,011,029.93	\$6,588,848.45	\$36,422,181.48	\$16,982,797.52	\$1,370,366.87	\$15,612,430.65
Operation & Maintenance Services	\$33,397,014.98	\$3,485,955.07	\$29,911,059.91	\$2,689,403.73	\$242,537.20	\$2,446,866.53
Auxiliary Services	\$12,246,075.20	\$28,522.35	\$12,217,552.85	\$15,356,350.76	\$1,524,316.66	\$13,832,034.10
General Administrative Services	\$8,701,097.61	\$1,275,783.69	\$7,425,313.92	\$5,740,049.52	\$91,384.85	\$5,648,664.67
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$12,463.45	(\$12,463.45)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$5,195,490.32	\$787,076.57	\$4,408,413.75	\$17,237,766.47	\$1,535,767.98	\$15,701,998.49
<b>Total Expenditures:</b>	<b>\$230,136,136.22</b>	<b>\$32,683,685.99</b>	<b>\$197,452,450.23</b>	<b>\$112,817,344.48</b>	<b>\$6,783,810.39</b>	<b>\$106,033,534.09</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$5,627,669.13	\$4,458,160.20	(\$1,169,508.93)	\$3,006,768.00	\$38,149.22	(\$2,968,618.78)
Other Financing Uses:	\$7,890,306.00	\$279,728.88	\$7,610,577.12	\$0.00	\$28,848.93	(\$28,848.93)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,262,636.87)</b>	<b>\$4,178,431.32</b>	<b>\$6,441,068.19</b>	<b>\$3,006,768.00</b>	<b>\$9,300.29</b>	<b>(\$2,997,467.71)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$2,725,562.91</b>	<b>\$13,936,933.23</b>	<b>\$11,211,370.32</b>	<b>\$1,750,654.80</b>	<b>(\$3,032,531.75)</b>	<b>(\$4,783,186.55)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$53,849,398.60</b>	<b>\$73,945,453.25</b>	<b>\$20,096,054.65</b>	<b>\$9,784,967.15</b>	<b>\$9,896,696.36</b>	<b>\$111,729.21</b>
<b>Ending Fund Balance:</b>	<b>\$56,574,961.51</b>	<b>\$87,882,386.48</b>	<b>\$31,307,424.97</b>	<b>\$11,535,621.95</b>	<b>\$6,864,164.61</b>	<b>(\$4,671,457.34)</b>

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**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 2022, Fiscal Period 02**

**Exhibit F-III-B**

**159 - Huntsville City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$32,607,102.49	\$0.00	(\$32,607,102.49)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$1,319,978.00	\$0.00	(\$1,319,978.00)
Other Sources	\$20,440,035.00	\$0.00	(\$20,440,035.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$20,440,035.00</b>	<b>\$0.00</b>	<b>(\$20,440,035.00)</b>	<b>\$33,927,080.49</b>	<b>\$0.00</b>	<b>(\$33,927,080.49)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$284,965.00	\$193,135.00	\$91,830.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$31,091,487.79	\$79,972.39	\$31,011,515.40
Debt Service	\$25,048,047.00	\$274,482.28	\$24,773,564.72	\$5,261,242.00	\$233,667.80	\$5,027,574.20
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$25,048,047.00</b>	<b>\$274,482.28</b>	<b>\$24,773,564.72</b>	<b>\$37,137,694.79</b>	<b>\$506,775.19</b>	<b>\$36,630,919.60</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$4,883,538.00	\$274,482.28	(\$4,609,055.72)	\$2,000,000.00	\$0.00	(\$2,000,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$4,883,538.00</b>	<b>\$274,482.28</b>	<b>(\$4,609,055.72)</b>	<b>\$2,000,000.00</b>	<b>\$0.00</b>	<b>(\$2,000,000.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$275,526.00</b>	<b>\$0.00</b>	<b>(\$275,526.00)</b>	<b>(\$1,210,614.30)</b>	<b>(\$506,775.19)</b>	<b>\$703,839.11</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,233,906.33</b>	<b>\$3,355,511.47</b>	<b>\$121,605.14</b>	<b>\$1,839,379.86</b>	<b>\$9,184,220.31</b>	<b>\$7,344,840.45</b>
<b>Ending Fund Balance:</b>	<b>\$3,509,432.33</b>	<b>\$3,355,511.47</b>	<b>(\$153,920.86)</b>	<b>\$628,765.56</b>	<b>\$8,677,445.12</b>	<b>\$8,048,679.56</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 2022, Fiscal Period 02**

Exhibit F-III-C

**159 - Huntsville City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$161,897,942.49	\$21,390,910.00	(\$140,507,032.49)
Federal Sources	\$0.00	\$0.00	\$0.00	\$103,359,533.58	\$2,900,481.26	(\$100,459,052.32)
Local Sources	\$409,525.00	\$88,016.76	(\$321,508.24)	\$115,453,650.00	\$21,725,502.44	(\$93,728,147.56)
Other Sources	\$0.00	\$0.00	\$0.00	\$20,751,081.70	\$255,289.31	(\$20,495,792.39)
<b>Total Revenues:</b>	<b>\$409,525.00</b>	<b>\$88,016.76</b>	<b>(\$321,508.24)</b>	<b>\$401,462,207.77</b>	<b>\$46,272,183.01</b>	<b>(\$355,190,024.76)</b>
<b>Expenditures</b>						
Instructional Services	\$175,803.00	\$22,130.11	\$153,672.89	\$183,072,207.66	\$22,546,603.35	\$160,525,604.31
Instructional Support Services	\$206,849.00	\$18,070.07	\$188,778.93	\$60,200,676.45	\$7,977,285.39	\$52,223,391.06
Operation & Maintenance Services	\$1,340.00	\$840.00	\$500.00	\$36,372,723.71	\$3,922,467.27	\$32,450,256.44
Auxiliary Services	\$17,713.00	\$0.00	\$17,713.00	\$27,620,138.96	\$1,552,839.01	\$26,067,299.95
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$14,441,147.13	\$1,367,168.54	\$13,073,978.59
Total Outlay	\$0.00	\$0.00	\$0.00	\$31,091,487.79	\$92,435.84	\$30,999,051.95
Expendable Service	\$0.00	\$0.00	\$0.00	\$30,309,289.00	\$508,150.08	\$29,801,138.92
Other Expenditures	\$72,362.00	\$8,175.15	\$64,186.85	\$22,505,618.79	\$2,331,019.70	\$20,174,599.09
<b>Total Expenditures:</b>	<b>\$474,067.00</b>	<b>\$49,215.33</b>	<b>\$424,851.67</b>	<b>\$405,613,289.49</b>	<b>\$40,297,969.18</b>	<b>\$365,315,320.31</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$1,759.61	\$1,759.61	\$15,517,975.13	\$4,772,551.31	(\$10,745,423.82)
Other Financing Uses:	\$0.00	\$2,192.61	(\$2,192.61)	\$7,890,306.00	\$310,770.42	\$7,579,535.58
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$433.00)</b>	<b>(\$433.00)</b>	<b>\$7,627,669.13</b>	<b>\$4,461,780.89</b>	<b>(\$3,165,888.24)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$64,542.00)</b>	<b>\$38,368.43</b>	<b>\$102,910.43</b>	<b>\$3,476,587.41</b>	<b>\$10,435,994.72</b>	<b>\$6,959,407.31</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$338,862.24</b>	<b>\$427,299.45</b>	<b>\$88,437.21</b>	<b>\$69,046,514.18</b>	<b>\$96,809,180.84</b>	<b>\$27,762,666.66</b>
<b>Ending Fund Balance:</b>	<b>\$274,320.24</b>	<b>\$465,667.88</b>	<b>\$191,347.64</b>	<b>\$72,523,101.59</b>	<b>\$107,245,175.56</b>	<b>\$34,722,073.97</b>

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