

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 03**

Exhibit F-I-A

**159 - Huntsville City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$123,813,502.74	(\$11,898,824.18)	\$3,355,511.47	\$8,444,762.60	\$0.00	\$463,440.18	\$0.00
Investments	\$2,021,967.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$132,184.34	\$17,442,189.80	\$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>\$125,967,654.08</b>	<b>\$5,997,700.86</b>	<b>\$3,355,511.47</b>	<b>\$8,444,762.60</b>	<b>\$0.00</b>	<b>\$463,440.18</b>	<b>\$772,298,321.46</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$86,349.07	\$146,464.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$19,536,801.30	\$547,676.85	\$0.00	\$0.00	\$0.00	(\$159.21)	\$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>\$19,623,150.37</b>	<b>\$694,140.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$159.21)</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	\$3,238,568.33	\$1,779,142.66	\$0.00	\$504,900.00	\$0.00	\$9,980.18	\$0.00
Unreserved Fund balance	\$103,105,935.38	\$3,524,417.33	\$3,355,511.47	\$7,939,862.60	\$0.00	\$453,619.21	\$0.00
<b>Total Fund Equity:</b>	<b>\$106,344,503.71</b>	<b>\$5,303,559.99</b>	<b>\$3,355,511.47</b>	<b>\$8,444,762.60</b>	<b>\$0.00</b>	<b>\$463,599.39</b>	<b>\$696,470,530.47</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$125,967,654.08</b>	<b>\$5,997,700.86</b>	<b>\$3,355,511.47</b>	<b>\$8,444,762.60</b>	<b>\$0.00</b>	<b>\$463,440.18</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 03**

**159 - Huntsville City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$32,071,865.00	\$0.00	\$0.00	\$532,511.87	\$0.00	\$32,604,376.87
Federal Sources	\$122,159.00	\$4,304,479.27	\$0.00	\$0.00	\$0.00	\$4,426,638.27
Local Sources	\$56,144,386.36	\$1,268,086.01	\$0.00	\$0.00	\$109,808.66	\$57,522,281.03
Other Sources	\$204,940.08	\$53,958.88	\$0.00	\$0.00	\$0.00	\$258,898.96
<b>Total Revenues:</b>	<b>\$88,543,350.44</b>	<b>\$5,626,524.16</b>	<b>\$0.00</b>	<b>\$532,511.87</b>	<b>\$109,808.66</b>	<b>\$94,812,195.13</b>
<b>Expenditures</b>						
Instructional Services	\$31,156,255.14	\$4,998,204.00	\$0.00	\$0.00	\$25,689.98	\$36,180,149.12
Instructional Support Services	\$9,882,599.40	\$1,969,980.37	\$0.00	\$0.00	\$25,384.92	\$11,877,964.69
Operation & Maintenance Services	\$6,047,984.62	\$438,991.89	\$0.00	\$193,135.00	\$840.00	\$6,680,951.51
Auxiliary Services	\$1,945,888.43	\$2,799,499.80	\$0.00	\$0.00	\$0.00	\$4,745,388.23
General Administrative Services	\$3,321,843.68	\$142,844.08	\$0.00	\$0.00	\$0.00	\$3,464,687.76
Capital Outlay	\$0.00	\$12,463.45	\$0.00	\$195,821.01	\$0.00	\$208,284.46
Debt Service	\$0.00	\$0.00	\$274,482.28	\$883,013.57	\$0.00	\$1,157,495.85
Other Expenditures	\$1,204,085.58	\$2,236,835.84	\$0.00	\$0.00	\$13,160.82	\$3,454,082.24
<b>Total Expenditures:</b>	<b>\$53,558,656.85</b>	<b>\$12,598,819.43</b>	<b>\$274,482.28</b>	<b>\$1,271,969.58</b>	<b>\$65,075.72</b>	<b>\$67,769,003.86</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$55,804.36	\$2,413,312.42	\$274,482.28	\$0.00	\$4,259.61	\$2,747,858.67
Other Fund Uses:	\$2,641,447.49	\$34,153.52	\$0.00	\$0.00	\$12,692.61	\$2,688,293.62
<b>Total Other Fund Sources (Uses):</b>	<b>(\$2,585,643.13)</b>	<b>\$2,379,158.90</b>	<b>\$274,482.28</b>	<b>\$0.00</b>	<b>(\$8,433.00)</b>	<b>\$59,565.05</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$32,399,050.46</b>	<b>(\$4,593,136.37)</b>	<b>\$0.00</b>	<b>(\$739,457.71)</b>	<b>\$36,299.94</b>	<b>\$27,102,756.32</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>\$106,344,503.71</b>	<b>\$5,303,559.99</b>	<b>\$3,355,511.47</b>	<b>\$8,444,762.60</b>	<b>\$463,599.39</b>	<b>\$123,911,937.16</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 03**

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	\$32,071,865.00	(\$97,218,975.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$250,000.00	\$122,159.00	(\$127,841.00)	\$103,109,533.58	\$4,304,479.27	(\$98,805,054.31)
Local Sources	\$105,563,496.00	\$56,144,386.36	(\$49,419,109.64)	\$8,160,651.00	\$1,268,086.01	(\$6,892,564.99)
Other Sources	\$20,000.00	\$204,940.08	\$184,940.08	\$291,046.70	\$53,958.88	(\$237,087.82)
<b>Total Revenues:</b>	<b>\$235,124,336.00</b>	<b>\$88,543,350.44</b>	<b>(\$146,580,985.56)</b>	<b>\$111,561,231.28</b>	<b>\$5,626,524.16</b>	<b>(\$105,934,707.12)</b>
<b>Expenditures</b>						
Instructional Services	\$127,585,428.18	\$31,156,255.14	\$96,429,173.04	\$54,810,976.48	\$4,998,204.00	\$49,812,772.48
Instructional Support Services	\$43,011,029.93	\$9,882,599.40	\$33,128,430.53	\$16,982,797.52	\$1,969,980.37	\$15,012,817.15
Operation & Maintenance Services	\$33,397,014.98	\$6,047,984.62	\$27,349,030.36	\$2,689,403.73	\$438,991.89	\$2,250,411.84
Auxiliary Services	\$12,246,075.20	\$1,945,888.43	\$10,300,186.77	\$15,356,350.76	\$2,799,499.80	\$12,556,850.96
General Administrative Services	\$8,701,097.61	\$3,321,843.68	\$5,379,253.93	\$5,740,049.52	\$142,844.08	\$5,597,205.44
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	\$1,204,085.58	\$3,991,404.74	\$17,237,766.47	\$2,236,835.84	\$15,000,930.63
<b>Total Expenditures:</b>	<b>\$230,136,136.22</b>	<b>\$53,558,656.85</b>	<b>\$176,577,479.37</b>	<b>\$112,817,344.48</b>	<b>\$12,598,819.43</b>	<b>\$100,218,525.05</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$5,627,669.13	\$55,804.36	(\$5,571,864.77)	\$3,006,768.00	\$2,413,312.42	(\$593,455.58)
Other Financing Uses:	\$7,890,306.00	\$2,641,447.49	\$5,248,858.51	\$0.00	\$34,153.52	(\$34,153.52)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,262,636.87)</b>	<b>(\$2,585,643.13)</b>	<b>(\$323,006.26)</b>	<b>\$3,006,768.00</b>	<b>\$2,379,158.90</b>	<b>(\$627,609.10)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$2,725,562.91</b>	<b>\$32,399,050.46</b>	<b>\$29,673,487.55</b>	<b>\$1,750,654.80</b>	<b>(\$4,593,136.37)</b>	<b>(\$6,343,791.17)</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>\$106,344,503.71</b>	<b>\$49,769,542.20</b>	<b>\$11,535,621.95</b>	<b>\$5,303,559.99</b>	<b>(\$6,232,061.96)</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 03**

**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	\$532,511.87	(\$32,074,590.62)
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>\$532,511.87</b>	<b>(\$33,394,568.62)</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	\$195,821.01	\$30,895,666.78
Debt Service	\$25,048,047.00	\$274,482.28	\$24,773,564.72	\$5,261,242.00	\$883,013.57	\$4,378,228.43
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>\$1,271,969.58</b>	<b>\$35,865,725.21</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>(\$739,457.71)</b>	<b>\$471,156.59</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>\$8,444,762.60</b>	<b>\$7,815,997.04</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-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 2022, Fiscal Period 03**

**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	\$32,604,376.87	(\$129,293,565.62)
Federal Sources	\$0.00	\$0.00	\$0.00	\$103,359,533.58	\$4,426,638.27	(\$98,932,895.31)
Local Sources	\$409,525.00	\$109,808.66	(\$299,716.34)	\$115,453,650.00	\$57,522,281.03	(\$57,931,368.97)
Other Sources	\$0.00	\$0.00	\$0.00	\$20,751,081.70	\$258,898.96	(\$20,492,182.74)
<b>Total Revenues:</b>	<b>\$409,525.00</b>	<b>\$109,808.66</b>	<b>(\$299,716.34)</b>	<b>\$401,462,207.77</b>	<b>\$94,812,195.13</b>	<b>(\$306,650,012.64)</b>
<b>Expenditures</b>						
Instructional Services	\$175,803.00	\$25,689.98	\$150,113.02	\$183,072,207.66	\$36,180,149.12	\$146,892,058.54
Instructional Support Services	\$206,849.00	\$25,384.92	\$181,464.08	\$60,200,676.45	\$11,877,964.69	\$48,322,711.76
Operation & Maintenance Services	\$1,340.00	\$840.00	\$500.00	\$36,372,723.71	\$6,680,951.51	\$29,691,772.20
Auxiliary Services	\$17,713.00	\$0.00	\$17,713.00	\$27,620,138.96	\$4,745,388.23	\$22,874,750.73
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$14,441,147.13	\$3,464,687.76	\$10,976,459.37
Total Outlay	\$0.00	\$0.00	\$0.00	\$31,091,487.79	\$208,284.46	\$30,883,203.33
Expendable Service	\$0.00	\$0.00	\$0.00	\$30,309,289.00	\$1,157,495.85	\$29,151,793.15
Other Expenditures	\$72,362.00	\$13,160.82	\$59,201.18	\$22,505,618.79	\$3,454,082.24	\$19,051,536.55
<b>Total Expenditures:</b>	<b>\$474,067.00</b>	<b>\$65,075.72</b>	<b>\$408,991.28</b>	<b>\$405,613,289.49</b>	<b>\$67,769,003.86</b>	<b>\$337,844,285.63</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$4,259.61	\$4,259.61	\$15,517,975.13	\$2,747,858.67	(\$12,770,116.46)
Other Financing Uses:	\$0.00	\$12,692.61	(\$12,692.61)	\$7,890,306.00	\$2,688,293.62	\$5,202,012.38
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$8,433.00)</b>	<b>(\$8,433.00)</b>	<b>\$7,627,669.13</b>	<b>\$59,565.05</b>	<b>(\$7,568,104.08)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$64,542.00)</b>	<b>\$36,299.94</b>	<b>\$100,841.94</b>	<b>\$3,476,587.41</b>	<b>\$27,102,756.32</b>	<b>\$23,626,168.91</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>\$463,599.39</b>	<b>\$189,279.15</b>	<b>\$72,523,101.59</b>	<b>\$123,911,937.16</b>	<b>\$51,388,835.57</b>

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