

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 05**

**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	\$140,304,708.17	(\$13,073,569.34)	\$3,355,511.47	\$8,359,709.11	\$0.00	\$394,030.22	\$0.00
Investments	\$2,021,967.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$167,769.77)	\$15,414,681.60	\$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>\$142,158,905.40</b>	<b>\$2,795,447.50</b>	<b>\$3,355,511.47</b>	<b>\$8,359,709.11</b>	<b>\$0.00</b>	<b>\$394,030.22</b>	<b>\$772,298,321.46</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$86,349.07	\$208,204.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$19,585,311.15	\$543,168.70	\$0.00	\$0.00	\$0.00	(\$20,900.97)	\$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>\$19,671,660.22</b>	<b>\$751,372.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$20,900.97)</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	\$2,993,167.01	\$2,460,606.10	\$0.00	\$477,585.00	\$0.00	\$15,251.37	\$0.00
Unreserved Fund balance	\$119,494,078.17	(\$416,531.51)	\$3,355,511.47	\$7,882,124.11	\$0.00	\$399,679.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$122,487,245.18</b>	<b>\$2,044,074.59</b>	<b>\$3,355,511.47</b>	<b>\$8,359,709.11</b>	<b>\$0.00</b>	<b>\$414,931.19</b>	<b>\$696,470,530.47</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$142,158,905.40</b>	<b>\$2,795,447.50</b>	<b>\$3,355,511.47</b>	<b>\$8,359,709.11</b>	<b>\$0.00</b>	<b>\$394,030.22</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 05**

**159 - Huntsville City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$54,992,416.16	\$0.00	\$0.00	\$532,511.87	\$0.00	\$55,524,928.03
Federal Sources	\$122,995.00	\$8,583,791.20	\$0.00	\$0.00	\$0.00	\$8,706,786.20
Local Sources	\$87,146,766.55	\$1,946,827.45	\$0.00	\$1,319,978.00	\$139,849.43	\$90,553,421.43
Other Sources	\$207,301.93	\$53,958.88	\$0.00	\$0.00	\$0.00	\$261,260.81
<b>Total Revenues:</b>	<b>\$142,469,479.64</b>	<b>\$10,584,577.53</b>	<b>\$0.00</b>	<b>\$1,852,489.87</b>	<b>\$139,849.43</b>	<b>\$155,046,396.47</b>
<b>Expenditures</b>						
Instructional Services	\$51,416,764.95	\$7,979,016.86	\$0.00	\$0.00	\$64,949.30	\$59,460,731.11
Instructional Support Services	\$17,778,629.61	\$3,335,497.66	\$0.00	\$0.00	\$39,486.40	\$21,153,613.67
Operation & Maintenance Services	\$11,828,803.45	\$919,366.62	\$0.00	\$219,735.00	\$930.00	\$12,968,835.07
Auxiliary Services	\$3,253,417.75	\$4,983,311.74	\$0.00	\$0.00	\$2,459.29	\$8,239,188.78
General Administrative Services	\$4,830,983.39	\$270,436.14	\$0.00	\$0.00	\$0.00	\$5,101,419.53
Capital Outlay	\$182,291.66	\$12,463.45	\$0.00	\$1,340,584.70	\$0.00	\$1,535,339.81
Debt Service	\$0.00	\$0.00	\$274,482.28	\$1,116,681.37	\$0.00	\$1,391,163.65
Other Expenditures	\$2,238,493.97	\$3,323,315.74	\$0.00	\$0.00	\$34,959.70	\$5,596,769.41
<b>Total Expenditures:</b>	<b>\$91,529,384.78</b>	<b>\$20,823,408.21</b>	<b>\$274,482.28</b>	<b>\$2,677,001.07</b>	<b>\$142,784.69</b>	<b>\$115,447,061.03</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$248,301.99	\$2,459,251.63	\$274,482.28	\$0.00	\$4,267.32	\$2,986,303.22
Other Fund Uses:	\$2,646,604.92	\$73,042.72	\$0.00	\$0.00	\$13,800.32	\$2,733,447.96
<b>Total Other Fund Sources (Uses):</b>	<b>(\$2,398,302.93)</b>	<b>\$2,386,208.91</b>	<b>\$274,482.28</b>	<b>\$0.00</b>	<b>(\$9,533.00)</b>	<b>\$252,855.26</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$48,541,791.93</b>	<b>(\$7,852,621.77)</b>	<b>\$0.00</b>	<b>(\$824,511.20)</b>	<b>(\$12,468.26)</b>	<b>\$39,852,190.70</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>\$427,399.45</b>	<b>\$96,809,280.84</b>
<b>Ending Fund Balance:</b>	<b>\$122,487,245.18</b>	<b>\$2,044,074.59</b>	<b>\$3,355,511.47</b>	<b>\$8,359,709.11</b>	<b>\$414,931.19</b>	<b>\$136,661,471.54</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 05**

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	\$54,992,416.16	(\$74,298,423.84)	\$0.00	\$0.00	\$0.00
Federal Sources	\$250,000.00	\$122,995.00	(\$127,005.00)	\$103,109,533.58	\$8,583,791.20	(\$94,525,742.38)
Local Sources	\$105,563,496.00	\$87,146,766.55	(\$18,416,729.45)	\$8,160,651.00	\$1,946,827.45	(\$6,213,823.55)
Other Sources	\$20,000.00	\$207,301.93	\$187,301.93	\$291,046.70	\$53,958.88	(\$237,087.82)
<b>Total Revenues:</b>	<b>\$235,124,336.00</b>	<b>\$142,469,479.64</b>	<b>(\$92,654,856.36)</b>	<b>\$111,561,231.28</b>	<b>\$10,584,577.53</b>	<b>(\$100,976,653.75)</b>
<b>Expenditures</b>						
Instructional Services	\$127,585,428.18	\$51,416,764.95	\$76,168,663.23	\$54,810,976.48	\$7,979,016.86	\$46,831,959.62
Instructional Support Services	\$43,011,029.93	\$17,778,629.61	\$25,232,400.32	\$16,982,797.52	\$3,335,497.66	\$13,647,299.86
Operation & Maintenance Services	\$33,397,014.98	\$11,828,803.45	\$21,568,211.53	\$2,689,403.73	\$919,366.62	\$1,770,037.11
Auxiliary Services	\$12,246,075.20	\$3,253,417.75	\$8,992,657.45	\$15,356,350.76	\$4,983,311.74	\$10,373,039.02
General Administrative Services	\$8,701,097.61	\$4,830,983.39	\$3,870,114.22	\$5,740,049.52	\$270,436.14	\$5,469,613.38
Special Revenue Outlay	\$0.00	\$182,291.66	(\$182,291.66)	\$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	\$2,238,493.97	\$2,956,996.35	\$17,237,766.47	\$3,323,315.74	\$13,914,450.73
<b>Total Expenditures:</b>	<b>\$230,136,136.22</b>	<b>\$91,529,384.78</b>	<b>\$138,606,751.44</b>	<b>\$112,817,344.48</b>	<b>\$20,823,408.21</b>	<b>\$91,993,936.27</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$5,627,669.13	\$248,301.99	(\$5,379,367.14)	\$3,006,768.00	\$2,459,251.63	(\$547,516.37)
Other Financing Uses:	\$7,890,306.00	\$2,646,604.92	\$5,243,701.08	\$0.00	\$73,042.72	(\$73,042.72)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,262,636.87)</b>	<b>(\$2,398,302.93)</b>	<b>(\$135,666.06)</b>	<b>\$3,006,768.00</b>	<b>\$2,386,208.91</b>	<b>(\$620,559.09)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$2,725,562.91</b>	<b>\$48,541,791.93</b>	<b>\$45,816,229.02</b>	<b>\$1,750,654.80</b>	<b>(\$7,852,621.77)</b>	<b>(\$9,603,276.57)</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>\$122,487,245.18</b>	<b>\$65,912,283.67</b>	<b>\$11,535,621.95</b>	<b>\$2,044,074.59</b>	<b>(\$9,491,547.36)</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 05**

**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	\$1,319,978.00	\$0.00
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>\$1,852,489.87</b>	<b>(\$32,074,590.62)</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	\$219,735.00	\$65,230.00
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	\$1,340,584.70	\$29,750,903.09
Debt Service	\$25,048,047.00	\$274,482.28	\$24,773,564.72	\$5,261,242.00	\$1,116,681.37	\$4,144,560.63
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>\$2,677,001.07</b>	<b>\$34,460,693.72</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>(\$824,511.20)</b>	<b>\$386,103.10</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>\$8,359,709.11</b>	<b>\$7,730,943.55</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 05**

**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	\$55,524,928.03	(\$106,373,014.46)
Federal Sources	\$0.00	\$0.00	\$0.00	\$103,359,533.58	\$8,706,786.20	(\$94,652,747.38)
Local Sources	\$409,525.00	\$139,849.43	(\$269,675.57)	\$115,453,650.00	\$90,553,421.43	(\$24,900,228.57)
Other Sources	\$0.00	\$0.00	\$0.00	\$20,751,081.70	\$261,260.81	(\$20,489,820.89)
<b>Total Revenues:</b>	<b>\$409,525.00</b>	<b>\$139,849.43</b>	<b>(\$269,675.57)</b>	<b>\$401,462,207.77</b>	<b>\$155,046,396.47</b>	<b>(\$246,415,811.30)</b>
<b>Expenditures</b>						
Instructional Services	\$175,803.00	\$64,949.30	\$110,853.70	\$183,072,207.66	\$59,460,731.11	\$123,611,476.55
Instructional Support Services	\$206,849.00	\$39,486.40	\$167,362.60	\$60,200,676.45	\$21,153,613.67	\$39,047,062.78
Operation & Maintenance Services	\$1,340.00	\$930.00	\$410.00	\$36,372,723.71	\$12,968,835.07	\$23,403,888.64
Auxiliary Services	\$17,713.00	\$2,459.29	\$15,253.71	\$27,620,138.96	\$8,239,188.78	\$19,380,950.18
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$14,441,147.13	\$5,101,419.53	\$9,339,727.60
Total Outlay	\$0.00	\$0.00	\$0.00	\$31,091,487.79	\$1,535,339.81	\$29,556,147.98
Expendable Service	\$0.00	\$0.00	\$0.00	\$30,309,289.00	\$1,391,163.65	\$28,918,125.35
Other Expenditures	\$72,362.00	\$34,959.70	\$37,402.30	\$22,505,618.79	\$5,596,769.41	\$16,908,849.38
<b>Total Expenditures:</b>	<b>\$474,067.00</b>	<b>\$142,784.69</b>	<b>\$331,282.31</b>	<b>\$405,613,289.49</b>	<b>\$115,447,061.03</b>	<b>\$290,166,228.46</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$4,267.32	\$4,267.32	\$15,517,975.13	\$2,986,303.22	(\$12,531,671.91)
Other Financing Uses:	\$0.00	\$13,800.32	(\$13,800.32)	\$7,890,306.00	\$2,733,447.96	\$5,156,858.04
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$9,533.00)</b>	<b>(\$9,533.00)</b>	<b>\$7,627,669.13</b>	<b>\$252,855.26</b>	<b>(\$7,374,813.87)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$64,542.00)</b>	<b>(\$12,468.26)</b>	<b>\$52,073.74</b>	<b>\$3,476,587.41</b>	<b>\$39,852,190.70</b>	<b>\$36,375,603.29</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$338,862.24</b>	<b>\$427,399.45</b>	<b>\$88,537.21</b>	<b>\$69,046,514.18</b>	<b>\$96,809,280.84</b>	<b>\$27,762,766.66</b>
<b>Ending Fund Balance:</b>	<b>\$274,320.24</b>	<b>\$414,931.19</b>	<b>\$140,610.95</b>	<b>\$72,523,101.59</b>	<b>\$136,661,471.54</b>	<b>\$64,138,369.95</b>

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