

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 06**

Exhibit F-I-A

**034 - Henry County Schools**

| Description                               | GOVERNMENTAL          |                       |                        | Capital<br>Projects | PROPRIETARY         | FIDUCIARY           | ACCOUNT<br>GROUPS<br>F/A L/T Dept |
|---|-----------------------|-----------------------|------------------------|---------------------|---------------------|---------------------|-----------------------------------|
|   | General               | Special<br>Revenue    | Debt<br>Service        |                     | Enterp/<br>Internal | Trust Agency        |                                   |
| <b>Assets and Other Debits:</b>           |                       |                       |                        |                     |                     |                     |                                   |
| <b>Assets:</b>                            |                       |                       |                        |                     |                     |                     |                                   |
| Cash                                      | \$2,961,861.27        | \$1,105,243.77        | \$15,810,012.00        | \$152,926.10        | \$0.00              | \$355,051.50        | \$0.00                            |
| Investments                               |                       |                       |                        |                     |                     |                     |                                   |
| Receivables                               | \$0.00                | (\$2,227.91)          | \$0.00                 | \$0.00              | \$0.00              | \$0.00              | \$0.00                            |
| Interfund Receivables                     |                       |                       |                        |                     |                     |                     |                                   |
| Inventories                               | \$0.00                | \$56,308.48           | \$0.00                 | \$0.00              | \$0.00              | \$0.00              | \$0.00                            |
| Other Assets                              | \$1,303.85            | \$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              | \$37,155,985.92                   |
| Construction In Progress                  |                       |                       |                        |                     |                     |                     |                                   |
| <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              | \$24,490,767.02                   |
| Other Debits                              |                       |                       |                        |                     |                     |                     |                                   |
| <b>Total Assets and Other Debits:</b>     | <b>\$2,963,165.12</b> | <b>\$1,159,324.34</b> | <b>\$15,810,012.00</b> | <b>\$152,926.10</b> | <b>\$0.00</b>       | <b>\$355,051.50</b> | <b>\$61,747,692.25</b>            |
| <b>Liabilities and Fund Equity:</b>       |                       |                       |                        |                     |                     |                     |                                   |
| <b>Liabilities:</b>                       |                       |                       |                        |                     |                     |                     |                                   |
| Claims Payable                            |                       |                       |                        |                     |                     |                     |                                   |
| Interfund Payable                         |                       |                       |                        |                     |                     |                     |                                   |
| Other Liabilities                         | \$0.00                | \$28,662.37           | \$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              | \$24,591,706.33                   |
| <b>Total Liabilities:</b>                 | <b>\$0.00</b>         | <b>\$28,662.37</b>    | <b>\$0.00</b>          | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$24,591,706.33</b>            |
| <b>Fund Equity:</b>                       |                       |                       |                        |                     |                     |                     |                                   |
| Investments in General Fixed Assets       | \$0.00                | \$0.00                | \$0.00                 | \$0.00              | \$0.00              | \$0.00              | \$37,155,985.92                   |
| Contributed Capital                       |                       |                       |                        |                     |                     |                     |                                   |
| Reserved Fund Balance                     | \$84,637.48           | \$156,729.14          | \$0.00                 | \$0.00              | \$0.00              | \$0.00              | \$0.00                            |
| Unreserved Fund balance                   | \$2,878,527.64        | \$973,932.83          | \$15,810,012.00        | \$152,926.10        | \$0.00              | \$355,051.50        | \$0.00                            |
| <b>Total Fund Equity:</b>                 | <b>\$2,963,165.12</b> | <b>\$1,130,661.97</b> | <b>\$15,810,012.00</b> | <b>\$152,926.10</b> | <b>\$0.00</b>       | <b>\$355,051.50</b> | <b>\$37,155,985.92</b>            |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$2,963,165.12</b> | <b>\$1,159,324.34</b> | <b>\$15,810,012.00</b> | <b>\$152,926.10</b> | <b>\$0.00</b>       | <b>\$355,051.50</b> | <b>\$61,747,692.25</b>            |

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