

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet – All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 08

Exhibit F-I-A

034 - Henry County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$6,428,870.13	(\$984,088.28)	\$2,230,088.15	\$2,479,556.21	\$0.00	\$487,527.91	\$0.00
Investments							
Receivables	\$229,090.57	\$166,965.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$115,936.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,370.73	\$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	\$50,022,382.47
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$407,616.34
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,945,489.21
Other Debits							
Total Assets and Other Debits:	\$6,659,331.43	(\$701,185.99)	\$2,230,088.15	\$2,479,556.21	\$0.00	\$487,527.91	\$74,375,488.02
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$2,062.23	\$0.00	\$0.00	\$0.00	\$763.34	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$30,223.44	\$0.00	\$0.00	\$0.00	(\$262.50)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,353,105.55
Total Liabilities:	\$0.00	\$32,285.67	\$0.00	\$0.00	\$0.00	\$500.84	\$24,353,105.55
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,022,382.47
Contributed Capital							
Reserved Fund Balance	\$334,571.51	\$487,640.31	\$0.00	\$444,721.79	\$0.00	\$106,453.43	\$0.00
Unreserved Fund balance	\$6,324,759.92	(\$1,221,111.97)	\$2,230,088.15	\$2,034,834.42	\$0.00	\$380,573.64	\$0.00
Total Fund Equity:	\$6,659,331.43	(\$733,471.66)	\$2,230,088.15	\$2,479,556.21	\$0.00	\$487,027.07	\$50,022,382.47
Total Liabilities and Fund Equity:	\$6,659,331.43	(\$701,185.99)	\$2,230,088.15	\$2,479,556.21	\$0.00	\$487,527.91	\$74,375,488.02

No reconciliation information is available for this report.

**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 2024, Fiscal Period 08

034 - Henry County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$13,505,213.52	\$0.00	\$0.00	\$1,341,512.00	\$0.00	\$14,846,725.52
Federal Sources	\$438.00	\$2,585,683.55	\$0.00	\$0.00	\$0.00	\$2,586,121.55
Local Sources	\$4,215,047.87	\$720,728.15	\$104,437.86	\$1,515.89	\$405,640.84	\$5,447,370.61
Other Sources	\$71,111.92	\$23,228.68	\$0.00	\$0.00	\$0.00	\$94,340.60
Total Revenues:	\$17,791,811.31	\$3,329,640.38	\$104,437.86	\$1,343,027.89	\$405,640.84	\$22,974,558.28
Expenditures						
Instructional Services	\$9,560,344.33	\$1,867,035.68	\$0.00	\$0.00	\$143,424.27	\$11,570,804.28
Instructional Support Services	\$2,789,320.85	\$653,374.82	\$0.00	\$0.00	\$44,492.02	\$3,487,187.69
Operation & Maintenance Services	\$1,558,450.53	\$151,414.13	\$0.00	\$0.00	\$5,262.43	\$1,715,127.09
Auxiliary Services	\$1,201,934.27	\$1,369,414.58	\$0.00	\$0.00	\$21,993.00	\$2,593,341.85
General Administrative Services	\$808,080.58	\$300,947.12	\$0.00	\$0.00	\$0.00	\$1,109,027.70
Capital Outlay	\$0.00	\$845,670.90	\$0.00	\$0.00	\$0.00	\$845,670.90
Debt Service	\$0.00	\$0.00	\$209,815.53	\$0.00	\$0.00	\$209,815.53
Other Expenditures	\$577,762.90	\$107,565.91	\$0.00	\$0.00	\$106,398.17	\$791,726.98
Total Expenditures:	\$16,495,893.46	\$5,295,423.14	\$209,815.53	\$0.00	\$321,569.89	\$22,322,702.02
Other Fund Sources (Uses)						
Other Fund Sources:	\$36,053.84	\$130,119.42	\$0.00	\$0.00	\$13,799.51	\$179,972.77
Other Fund Uses:	\$117,849.82	\$56,082.01	\$0.00	\$0.00	\$22,519.84	\$196,451.67
Total Other Fund Sources (Uses):	(\$81,795.98)	\$74,037.41	\$0.00	\$0.00	(\$8,720.33)	(\$16,478.90)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,214,121.87	(\$1,891,745.35)	(\$105,377.67)	\$1,343,027.89	\$75,350.62	\$635,377.36
Beginning Fund Balance - October 1:	\$5,445,209.56	\$1,158,273.69	\$2,335,465.82	\$1,136,528.32	\$411,676.45	\$10,487,153.84
Ending Fund Balance:	\$6,659,331.43	(\$733,471.66)	\$2,230,088.15	\$2,479,556.21	\$487,027.07	\$11,122,531.20

No reconciliation information is available for this report.

**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 2024, Fiscal Period 07

034 - Henry County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$19,834,781.39	\$11,804,638.93	(\$8,030,142.46)	\$7,568.00	\$0.00	(\$7,568.00)
Federal Sources	\$0.00	\$358.00	\$358.00	\$6,832,853.77	\$2,318,225.51	(\$4,514,628.26)
Local Sources	\$4,256,650.00	\$3,901,624.54	(\$355,025.46)	\$978,314.00	\$647,267.89	(\$331,046.11)
Other Sources	\$0.00	\$68,993.11	\$68,993.11	\$43,000.00	\$23,228.68	(\$19,771.32)
Total Revenues:	\$24,091,431.39	\$15,775,614.58	(\$8,315,816.81)	\$7,861,735.77	\$2,988,722.08	(\$4,873,013.69)
Expenditures						
Instructional Services	\$14,623,258.00	\$8,312,864.86	\$6,310,393.14	\$2,313,701.05	\$1,560,495.05	\$753,206.00
Instructional Support Services	\$3,458,948.00	\$2,435,221.46	\$1,023,726.54	\$868,915.97	\$512,056.88	\$356,859.09
Operation & Maintenance Services	\$3,355,981.39	\$1,366,829.99	\$1,989,151.40	\$133,609.50	\$118,916.42	\$14,693.08
Auxiliary Services	\$2,090,097.47	\$1,045,186.26	\$1,044,911.21	\$2,335,215.50	\$1,211,569.81	\$1,123,645.69
General Administrative Services	\$1,069,875.00	\$694,313.99	\$375,561.01	\$565,370.65	\$263,394.38	\$301,976.27
Special Revenue Outlay	\$31,217.00	\$0.00	\$31,217.00	\$1,427,333.10	\$39,400.00	\$1,387,933.10
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,100,407.00	\$524,494.99	\$575,912.01	\$434,007.00	\$92,324.38	\$341,682.62
Total Expenditures:	\$25,729,783.86	\$14,378,911.55	\$11,350,872.31	\$8,078,152.77	\$3,798,156.92	\$4,279,995.85
Other Financing Sources (Uses)						
Other Financing Sources:	\$240,816.30	\$24,874.30	(\$215,942.00)	\$176,394.00	\$130,119.42	(\$46,274.58)
Other Financing Uses:	\$644,375.63	\$117,849.82	\$526,525.81	\$34,376.00	\$43,396.88	(\$9,020.88)
Total Other Financing Sources (Uses):	(\$403,559.33)	(\$92,975.52)	\$310,583.81	\$142,018.00	\$86,722.54	(\$55,295.46)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,041,911.80)	\$1,303,727.51	\$3,345,639.31	(\$74,399.00)	(\$722,712.30)	(\$648,313.30)
Beginning Fund Balance - Oct. 1:	\$5,445,209.56	\$5,445,209.56	\$0.00	\$1,158,273.69	\$1,158,273.69	\$0.00
Ending Fund Balance:	\$3,403,297.76	\$6,748,937.07	\$3,345,639.31	\$1,083,874.69	\$435,561.39	(\$648,313.30)

No reconciliation information is available for this report.

**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 2024, Fiscal Period 08

034 - Henry County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$700,239.00	\$0.00	(\$700,239.00)	\$250,372.00	\$1,341,512.00	\$1,091,140.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$104,437.00	\$104,437.86	\$0.86	\$0.00	\$1,515.89	\$1,515.89
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$804,676.00	\$104,437.86	(\$700,238.14)	\$250,372.00	\$1,343,027.89	\$1,092,655.89
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	\$38,104.00	\$0.00	\$38,104.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$444,721.79	\$0.00	\$444,721.79
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$1,316,843.05	\$209,815.53	\$1,107,027.52	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,316,843.05	\$209,815.53	\$1,107,027.52	\$482,825.79	\$0.00	\$482,825.79
Other Financing Sources (Uses)						
Other Financing Sources:	\$519,375.63	\$0.00	(\$519,375.63)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$519,375.63	\$0.00	(\$519,375.63)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$7,208.58	(\$105,377.67)	(\$112,586.25)	(\$232,453.79)	\$1,343,027.89	\$1,575,481.68
Beginning Fund Balance - Oct. 1:	\$2,335,465.82	\$2,335,465.82	\$0.00	\$1,136,528.32	\$1,136,528.32	\$0.00
Ending Fund Balance:	\$2,342,674.40	\$2,230,088.15	(\$112,586.25)	\$904,074.53	\$2,479,556.21	\$1,575,481.68

No reconciliation information is available for this report.

**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 2024, Fiscal Period 08

034 - Henry County Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$20,792,960.39	\$14,846,725.52	(\$5,946,234.87)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,832,853.77	\$2,586,121.55	(\$4,246,732.22)
Local Sources	\$365,837.00	\$405,640.84	\$39,803.84	\$5,705,238.00	\$5,447,370.61	(\$257,867.39)
Other Sources	\$0.00	\$0.00	\$0.00	\$43,000.00	\$94,340.60	\$51,340.60
Total Revenues:	\$365,837.00	\$405,640.84	\$39,803.84	\$33,374,052.16	\$22,974,558.28	(\$10,399,493.88)
Expenditures						
Instructional Services	\$127,575.00	\$143,424.27	(\$15,849.27)	\$17,064,534.05	\$11,570,804.28	\$5,493,729.77
Instructional Support Services	\$53,833.00	\$44,492.02	\$9,340.98	\$4,381,696.97	\$3,487,187.69	\$894,509.28
Operation & Maintenance Services	\$15,117.00	\$5,262.43	\$9,854.57	\$3,542,811.89	\$1,715,127.09	\$1,827,684.80
Auxiliary Services	\$1,529.00	\$21,993.00	(\$20,464.00)	\$4,871,563.76	\$2,593,341.85	\$2,278,221.91
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,635,245.65	\$1,109,027.70	\$526,217.95
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,458,550.10	\$845,670.90	\$612,879.20
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,316,843.05	\$209,815.53	\$1,107,027.52
Other Expenditures	\$120,517.00	\$106,398.17	\$14,118.83	\$1,654,931.00	\$791,726.98	\$863,204.02
Total Expenditures:	\$318,571.00	\$321,569.89	(\$2,998.89)	\$35,926,176.47	\$22,322,702.02	\$13,603,474.45
Other Financing Sources (Uses)						
Other Financing Sources:	\$6,312.00	\$13,799.51	\$7,487.51	\$942,897.93	\$179,972.77	(\$762,925.16)
Other Financing Uses:	\$23,330.00	\$22,519.84	\$810.16	\$702,081.63	\$196,451.67	\$505,629.96
Total Other Financing Sources (Uses):	(\$17,018.00)	(\$8,720.33)	\$8,297.67	\$240,816.30	(\$16,478.90)	(\$257,295.20)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$30,248.00	\$75,350.62	\$45,102.62	(\$2,311,308.01)	\$635,377.36	\$2,946,685.37
Beginning Fund Balance - Oct. 1:	\$411,676.45	\$411,676.45	\$0.00	\$10,487,153.84	\$10,487,153.84	\$0.00
Ending Fund Balance:	\$441,924.45	\$487,027.07	\$45,102.62	\$8,175,845.83	\$11,122,531.20	\$2,946,685.37

No reconciliation information is available for this report.