

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet – All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 09

Exhibit F-I-A

034 - Henry County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$6,005,501.11	(\$1,485,543.43)	\$2,711,454.37	\$2,497,590.77	\$0.00	\$450,240.91	\$0.00
Investments							
Receivables	\$229,090.57	\$51,373.71	\$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:	\$6,235,962.41	(\$1,318,233.32)	\$2,711,454.37	\$2,497,590.77	\$0.00	\$450,240.91	\$74,375,488.02
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$30,171.14	\$0.00	\$0.00	\$0.00	(\$1,005.39)	\$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	\$30,321.14	\$0.00	\$0.00	\$0.00	(\$1,005.39)	\$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	\$319,717.62	\$550,857.32	\$0.00	\$444,721.79	\$0.00	\$90,721.19	\$0.00
Unreserved Fund balance	\$5,916,244.79	(\$1,899,411.78)	\$2,711,454.37	\$2,052,868.98	\$0.00	\$360,525.11	\$0.00
Total Fund Equity:	\$6,235,962.41	(\$1,348,554.46)	\$2,711,454.37	\$2,497,590.77	\$0.00	\$451,246.30	\$50,022,382.47
Total Liabilities and Fund Equity:	\$6,235,962.41	(\$1,318,233.32)	\$2,711,454.37	\$2,497,590.77	\$0.00	\$450,240.91	\$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 09

034 - Henry County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$15,002,787.56	\$0.00	\$539,176.32	\$1,397,305.00	\$0.00	\$16,939,268.88
Federal Sources	\$598.00	\$2,754,336.41	\$0.00	\$0.00	\$0.00	\$2,754,934.41
Local Sources	\$4,531,182.81	\$727,182.72	\$104,265.08	\$1,861.45	\$411,041.34	\$5,775,533.40
Other Sources	\$71,370.92	\$23,228.68	\$0.00	\$0.00	\$0.00	\$94,599.60
Total Revenues:	\$19,605,939.29	\$3,504,747.81	\$643,441.40	\$1,399,166.45	\$411,041.34	\$25,564,336.29
Expenditures						
Instructional Services	\$10,751,180.41	\$2,079,257.60	\$0.00	\$0.00	\$160,008.99	\$12,990,447.00
Instructional Support Services	\$3,130,696.26	\$728,308.76	\$0.00	\$0.00	\$48,832.35	\$3,907,837.37
Operation & Maintenance Services	\$1,652,084.90	\$164,362.01	\$0.00	\$38,104.00	\$5,262.43	\$1,859,813.34
Auxiliary Services	\$1,345,605.24	\$1,509,179.72	\$0.00	\$0.00	\$30,809.83	\$2,885,594.79
General Administrative Services	\$919,863.91	\$337,964.23	\$0.00	\$0.00	\$0.00	\$1,257,828.14
Capital Outlay	\$0.00	\$975,467.53	\$0.00	\$0.00	\$0.00	\$975,467.53
Debt Service	\$0.00	\$0.00	\$267,452.85	\$0.00	\$0.00	\$267,452.85
Other Expenditures	\$942,797.19	\$291,988.71	\$0.00	\$0.00	\$107,647.43	\$1,342,433.33
Total Expenditures:	\$18,742,227.91	\$6,086,528.56	\$267,452.85	\$38,104.00	\$352,561.03	\$25,486,874.35
Other Fund Sources (Uses)						
Other Fund Sources:	\$47,245.47	\$135,299.48	\$0.00	\$0.00	\$13,799.51	\$196,344.46
Other Fund Uses:	\$120,204.00	\$60,346.88	\$0.00	\$0.00	\$32,709.97	\$213,260.85
Total Other Fund Sources (Uses):	(\$72,958.53)	\$74,952.60	\$0.00	\$0.00	(\$18,910.46)	(\$16,916.39)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$790,752.85	(\$2,506,828.15)	\$375,988.55	\$1,361,062.45	\$39,569.85	\$60,545.55
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:	\$6,235,962.41	(\$1,348,554.46)	\$2,711,454.37	\$2,497,590.77	\$451,246.30	\$10,547,699.39

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	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$19,834,781.39	\$13,505,213.52	(\$6,329,567.87)	\$7,568.00	\$0.00	(\$7,568.00)
Federal Sources	\$0.00	\$438.00	\$438.00	\$6,832,853.77	\$2,585,683.55	(\$4,247,170.22)
Local Sources	\$4,256,650.00	\$4,215,047.87	(\$41,602.13)	\$978,314.00	\$720,728.15	(\$257,585.85)
Other Sources	\$0.00	\$71,111.92	\$71,111.92	\$43,000.00	\$23,228.68	(\$19,771.32)
Total Revenues:	\$24,091,431.39	\$17,791,811.31	(\$6,299,620.08)	\$7,861,735.77	\$3,329,640.38	(\$4,532,095.39)
Expenditures						
Instructional Services	\$14,623,258.00	\$9,560,344.33	\$5,062,913.67	\$2,313,701.05	\$1,867,035.68	\$446,665.37
Instructional Support Services	\$3,458,948.00	\$2,789,320.85	\$669,627.15	\$868,915.97	\$653,374.82	\$215,541.15
Operation & Maintenance Services	\$3,355,981.39	\$1,558,450.53	\$1,797,530.86	\$133,609.50	\$151,414.13	(\$17,804.63)
Auxiliary Services	\$2,090,097.47	\$1,201,934.27	\$888,163.20	\$2,335,215.50	\$1,369,414.58	\$965,800.92
General Administrative Services	\$1,069,875.00	\$808,080.58	\$261,794.42	\$565,370.65	\$300,947.12	\$264,423.53
Special Revenue Outlay	\$31,217.00	\$0.00	\$31,217.00	\$1,427,333.10	\$845,670.90	\$581,662.20
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,100,407.00	\$577,762.90	\$522,644.10	\$434,007.00	\$107,565.91	\$326,441.09
Total Expenditures:	\$25,729,783.86	\$16,495,893.46	\$9,233,890.40	\$8,078,152.77	\$5,295,423.14	\$2,782,729.63
Other Financing Sources (Uses)						
Other Financing Sources:	\$240,816.30	\$36,053.84	(\$204,762.46)	\$176,394.00	\$130,119.42	(\$46,274.58)
Other Financing Uses:	\$644,375.63	\$117,849.82	\$526,525.81	\$34,376.00	\$56,082.01	(\$21,706.01)
Total Other Financing Sources (Uses):	(\$403,559.33)	(\$81,795.98)	\$321,763.35	\$142,018.00	\$74,037.41	(\$67,980.59)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,041,911.80)	\$1,214,121.87	\$3,256,033.67	(\$74,399.00)	(\$1,891,745.35)	(\$1,817,346.35)
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	\$6,659,331.43	\$3,256,033.67	\$1,083,874.69	(\$733,471.66)	(\$1,817,346.35)

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 09

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	\$539,176.32	(\$161,062.68)	\$250,372.00	\$1,397,305.00	\$1,146,933.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$104,437.00	\$104,265.08	(\$171.92)	\$0.00	\$1,861.45	\$1,861.45
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$804,676.00	\$643,441.40	(\$161,234.60)	\$250,372.00	\$1,399,166.45	\$1,148,794.45
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	\$38,104.00	\$0.00
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	\$267,452.85	\$1,049,390.20	\$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	\$267,452.85	\$1,049,390.20	\$482,825.79	\$38,104.00	\$444,721.79
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	\$375,988.55	\$368,779.97	(\$232,453.79)	\$1,361,062.45	\$1,593,516.24
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	\$2,711,454.37	\$368,779.97	\$904,074.53	\$2,497,590.77	\$1,593,516.24

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 09

034 - Henry County Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$20,792,960.39	\$16,939,268.88	(\$3,853,691.51)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,832,853.77	\$2,754,934.41	(\$4,077,919.36)
Local Sources	\$365,837.00	\$411,041.34	\$45,204.34	\$5,705,238.00	\$5,775,533.40	\$70,295.40
Other Sources	\$0.00	\$0.00	\$0.00	\$43,000.00	\$94,599.60	\$51,599.60
Total Revenues:	\$365,837.00	\$411,041.34	\$45,204.34	\$33,374,052.16	\$25,564,336.29	(\$7,809,715.87)
Expenditures						
Instructional Services	\$127,575.00	\$160,008.99	(\$32,433.99)	\$17,064,534.05	\$12,990,447.00	\$4,074,087.05
Instructional Support Services	\$53,833.00	\$48,832.35	\$5,000.65	\$4,381,696.97	\$3,907,837.37	\$473,859.60
Operation & Maintenance Services	\$15,117.00	\$5,262.43	\$9,854.57	\$3,542,811.89	\$1,859,813.34	\$1,682,998.55
Auxiliary Services	\$1,529.00	\$30,809.83	(\$29,280.83)	\$4,871,563.76	\$2,885,594.79	\$1,985,968.97
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,635,245.65	\$1,257,828.14	\$377,417.51
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,458,550.10	\$975,467.53	\$483,082.57
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,316,843.05	\$267,452.85	\$1,049,390.20
Other Expenditures	\$120,517.00	\$107,647.43	\$12,869.57	\$1,654,931.00	\$1,342,433.33	\$312,497.67
Total Expenditures:	\$318,571.00	\$352,561.03	(\$33,990.03)	\$35,926,176.47	\$25,486,874.35	\$10,439,302.12
Other Financing Sources (Uses)						
Other Financing Sources:	\$6,312.00	\$13,799.51	\$7,487.51	\$942,897.93	\$196,344.46	(\$746,553.47)
Other Financing Uses:	\$23,330.00	\$32,709.97	(\$9,379.97)	\$702,081.63	\$213,260.85	\$488,820.78
Total Other Financing Sources (Uses):	(\$17,018.00)	(\$18,910.46)	(\$1,892.46)	\$240,816.30	(\$16,916.39)	(\$257,732.69)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$30,248.00	\$39,569.85	\$9,321.85	(\$2,311,308.01)	\$60,545.55	\$2,371,853.56
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	\$451,246.30	\$9,321.85	\$8,175,845.83	\$10,547,699.39	\$2,371,853.56

No reconciliation information is available for this report.