

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0017	0020	0025	0030	0035
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	1,475,361.96	1,861,495.19	74,800.24	3,425,612.61	2,218,020.04
EMPLOYEE BENEFITS	200-299	0.00	561,350.28	624,767.76	39,968.40	1,269,074.60	781,334.32
PURCHASED SERVICES	300-399	0.00	9,802.03	32,761.34	0.00	4,225.41	10,995.02
MATERIALS & SUPPLIES	400-499	0.00	111,283.24	150,924.91	10,120.00	125,418.14	211,475.07
CAPITAL OUTLAY	500-599	0.00	6,940.67	6,940.67	0.00	18,167.82	13,881.34
OTHER OBJECTS	600-997	0.00	1,400.00	1,400.00	0.00	2,515.00	3,346.45
TOTAL INSTRUCTIONAL SERVICES		0.00	2,166,138.18	2,678,289.87	124,888.64	4,845,013.58	3,239,052.24
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	409,691.63	519,498.32	101,770.21	708,105.14	552,304.22
EMPLOYEE BENEFITS	200-299	0.00	147,094.79	169,181.97	30,951.11	252,129.82	196,196.28
PURCHASED SERVICES	300-399	0.00	54,677.34	7,662.28	63.11	69,568.54	3,931.64
MATERIALS & SUPPLIES	400-499	0.00	7,737.64	9,196.61	0.00	23,544.91	10,602.17
CAPITAL OUTLAY	500-599	0.00	7,273.78	7,760.26	0.00	7,760.26	7,273.78
OTHER OBJECTS	600-997	0.00	5,000.00	5,000.00	5,324.00	5,345.00	5,000.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	631,475.18	718,299.44	138,108.43	1,066,453.67	775,308.09
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	57,811.48	57,444.90	1,771.95	98,473.89	61,480.08
EMPLOYEE BENEFITS	200-299	0.00	31,915.98	32,037.44	357.74	56,403.38	31,743.88
PURCHASED SERVICES	300-399	0.00	147,880.31	293,606.73	30,561.84	161,592.63	251,692.67
MATERIALS & SUPPLIES	400-499	0.00	19,569.73	23,815.96	1,602.69	19,734.06	17,059.58
CAPITAL OUTLAY	500-599	0.00	10,221.00	39,645.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	267,398.50	446,550.03	34,294.22	336,203.96	361,976.21

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0000	0017	0020	0025	0030	0035
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	249,578.41	6,789.13	0.00	299,539.65	0.00
EMPLOYEE BENEFITS	200-299	0.00	84,926.80	1,022.78	0.00	95,924.87	0.00
PURCHASED SERVICES	300-399	0.00	1,078.35	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	13,582.44	0.00	0.00	73,435.31	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	19,406.14	0.00
OTHER OBJECTS	600-977	2,000.00	2,000.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		2,000.00	351,166.00	7,811.91	0.00	488,305.97	0.00
TOTAL EXPENDITURES	1000-9899	2,000.00	3,417,740.36	3,852,987.99	307,953.76	6,738,718.29	4,378,680.29
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	0.00	61,239.18	55,420.00	0.00	79,450.00	60,550.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	61,239.18	55,420.00	0.00	79,450.00	60,550.00
TOTAL EXPEND & OTHER FUND USES	(NET)	2,000.00	3,478,979.54	3,908,407.99	307,953.76	6,818,168.29	4,439,230.29

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0040	8100	8210	8220	8300	8410
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	2,367,239.21	201,882.94	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	825,303.37	18,340.73	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	71,351.83	384,341.19	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	254,311.82	132,333.98	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	25,744.70	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	8,564.50	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		3,552,515.43	736,898.84	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	475,504.61	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	164,224.79	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	11,941.08	0.00	18,143.18	92,002.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	10,907.36	0.00	16,002.95	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	6,940.67	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	6,450.00	0.00	0.00	4,125.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		675,968.51	0.00	34,146.13	96,127.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	39,127.53	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	22,149.14	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	278,683.14	200,000.00	0.00	0.00	4,433.50	1,596.00
MATERIALS & SUPPLIES	400-499	33,509.65	0.00	0.00	0.00	1,658.87	0.00
CAPITAL OUTLAY	500-599	8,190.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		381,659.46	200,000.00	0.00	0.00	6,092.37	1,596.00

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - GENERAL					
		0040	8100	8210	8220	8300	8410
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	2,702.50	2,237.50	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	254.27	474.80	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		2,956.77	2,712.30	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	4,640,691.35	949,143.64	34,146.13	96,927.19	6,092.37	2,489,210.01
OTHER FUND USES							
TRANSFERS OUT	9910 920-929	91,411.30	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	91,411.30	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	4,732,102.65	949,143.64	34,146.13	96,927.19	6,092.37	2,489,210.01

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-A-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8620	9600	(Memo Only)
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	11,624,412.19
EMPLOYEE BENEFITS	200-299	0.00	0.00	4,120,139.46
PURCHASED SERVICES	300-399	246.80	0.00	513,723.62
MATERIALS & SUPPLIES	400-499	21,760.06	0.00	1,017,627.22
CAPITAL OUTLAY	500-599	0.00	0.00	71,675.20
OTHER OBJECTS	600-997	1,400.00	0.00	18,625.95
TOTAL INSTRUCTIONAL SERVICES		23,406.86	0.00	17,366,203.64
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	347,417.63	0.00	3,114,291.76
EMPLOYEE BENEFITS	200-299	110,588.41	0.00	1,070,367.17
PURCHASED SERVICES	300-399	27,366.63	0.00	285,355.80
MATERIALS & SUPPLIES	400-499	1,138.97	0.00	79,130.61
CAPITAL OUTLAY	500-599	0.00	0.00	37,008.75
OTHER OBJECTS	600-997	2,501.00	0.00	38,745.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		489,012.64	0.00	4,624,899.09
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	196,761.77	0.00	512,871.60
EMPLOYEE BENEFITS	200-299	80,869.97	0.00	255,477.53
PURCHASED SERVICES	300-399	378,614.62	0.00	1,748,661.44
MATERIALS & SUPPLIES	400-499	43,217.06	0.00	160,167.60
CAPITAL OUTLAY	500-599	42,541.50	0.00	100,597.50
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		742,004.92	0.00	2,777,775.67

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-B-3

FUND TYPES				
DESCRIPTION - COST CENTER	ACCT #	8620	9600	(Memo Only)
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	954,430.87
EMPLOYEE BENEFITS	200-299	0.00	0.00	546,699.18
PURCHASED SERVICES	300-399	0.00	0.00	191,780.02
MATERIALS & SUPPLIES	400-499	0.00	0.00	325,573.46
CAPITAL OUTLAY	500-599	0.00	0.00	469,630.26
OTHER OBJECTS	600-997	0.00	0.00	252.78
TOTAL AUXILIARY SERVICES		0.00	0.00	2,488,366.57
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	950,909.62	0.00	951,149.62
EMPLOYEE BENEFITS	200-299	295,853.42	0.00	295,871.78
PURCHASED SERVICES	300-399	233,767.28	0.00	235,114.83
MATERIALS & SUPPLIES	400-499	34,392.30	0.00	45,417.86
CAPITAL OUTLAY	500-599	9,310.85	0.00	18,394.76
OTHER OBJECTS	600-997	29,438.37	0.00	29,438.37
TOTAL GENERAL ADMINISTRATIVE SERVICES		1,553,671.84	0.00	1,575,387.22
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	2,100.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	32,702.50
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	34,802.50
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - GENERAL FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-I-C-3

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	8620	9600	(Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	560,847.19
EMPLOYEE BENEFITS	200-299	0.00	0.00	182,603.52
PURCHASED SERVICES	300-399	0.00	0.00	1,078.35
MATERIALS & SUPPLIES	400-499	0.00	0.00	87,017.75
CAPITAL OUTLAY	500-599	0.00	0.00	19,406.14
OTHER OBJECTS	600-977	(1,369.48)	161,541.27	164,171.79
TOTAL OTHER EXPENDITURES		(1,369.48)	161,541.27	1,015,124.74
TOTAL EXPENDITURES	1000-9899	2,806,726.78	161,541.27	29,882,559.43
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	348,070.48
OTHER FUND USES	9900-9999	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	348,070.48
TOTAL EXPEND & OTHER FUND USES	(NET)	2,806,726.78	161,541.27	30,230,629.91

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				0030	0035
			0017	0020	0025			
EXPENDITURES	1000-9899							
INSTRUCTIONAL SERVICES	1000-1999							
PERSONAL SERVICES	010-199	0.00	256,715.11	116,485.28	42,280.36	139,608.88	113,471.86	
EMPLOYEE BENEFITS	200-299	0.00	114,083.81	54,066.07	15,591.76	82,178.79	53,962.35	
PURCHASED SERVICES	300-399	0.00	4,552.83	29,313.12	0.00	0.00	9,939.90	
MATERIALS & SUPPLIES	400-499	0.00	48,721.98	92,551.36	0.00	131,034.46	141,763.27	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	1,155.36	
TOTAL INSTRUCTIONAL SERVICES		0.00	424,073.73	292,415.83	57,872.12	352,822.13	320,292.74	
INSTRUCTIONAL SUPPORT SERVICES	2000-2999							
PERSONAL SERVICES	010-199	0.00	45,381.02	51,083.72	30,954.00	1,000.00	1,350.00	
EMPLOYEE BENEFITS	200-299	0.00	14,408.03	15,538.13	2,367.96	257.51	279.92	
PURCHASED SERVICES	300-399	0.00	61,962.97	38,184.94	2,196.24	104,511.08	81,790.07	
MATERIALS & SUPPLIES	400-499	0.00	6,563.43	7,857.90	0.00	168,645.96	12,629.54	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	698.00	
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	128,315.45	112,664.69	35,518.20	274,414.55	96,747.53	
OPERATION & MAINTENANCE	3000-3999							
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	0.00	14,657.84	0.00	9,855.00	12,793.43	
MATERIALS & SUPPLIES	400-499	0.00	23,786.68	22,181.26	0.00	6,240.00	9,582.44	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE		0.00	23,786.68	36,839.10	0.00	16,095.00	22,375.87	

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	GOVERNMENTAL - SPECIAL REVENUE				0030	0035
			0017	0020	0025			
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	0.00	0.00	200.00	0.00	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	42.29	0.00	0.00	0.00	
PURCHASED SERVICES	300-399	0.00	188.38	70.72	0.00	70.72	70.72	
MATERIALS & SUPPLIES	400-499	0.00	8,464.41	38,059.57	0.00	18,533.50	21,941.19	
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	1,269.80	983.89	
TOTAL OTHER EXPENDITURES		0.00	8,652.79	38,372.58	0.00	19,874.02	22,995.80	
TOTAL EXPENDITURES	1000-9899	0.00	1,026,006.26	781,116.43	93,390.32	1,422,056.03	977,036.99	
OTHER FUND USES								
TRANSFERS OUT	9910 920-929	0.00	8,155.33	14,364.22	0.00	78,265.01	31,940.97	
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND USES	900-997 (NET)	0.00	8,155.33	14,364.22	0.00	78,265.01	31,940.97	
TOTAL EXPEND. & OTHER FUND USES	(NET)	0.00	1,034,161.59	795,480.65	93,390.32	1,500,321.04	1,008,977.96	

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-A-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0040	8100	8210	8620	(Memo Only)
EXPENDITURES	1000-9899					
INSTRUCTIONAL SERVICES	1000-1999					
PERSONAL SERVICES	010-199	1,000.00	0.00	0.00	0.00	669,561.49
EMPLOYEE BENEFITS	200-299	201.23	0.00	0.00	0.00	320,084.01
PURCHASED SERVICES	300-399	41,914.90	0.00	0.00	0.00	85,720.75
MATERIALS & SUPPLIES	400-499	171,258.06	927.76	0.00	0.00	586,256.89
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	13,832.29	0.00	0.00	0.00	14,987.65
TOTAL INSTRUCTIONAL SERVICES		228,206.48	927.76	0.00	0.00	1,676,610.79
INSTRUCTIONAL SUPPORT SERVICES	2000-2999					
PERSONAL SERVICES	010-199	1,300.00	0.00	0.00	10,371.72	141,440.46
EMPLOYEE BENEFITS	200-299	269.73	0.00	0.00	3,145.40	36,266.68
PURCHASED SERVICES	300-399	52,886.27	0.00	37,800.00	9,666.88	388,998.45
MATERIALS & SUPPLIES	400-499	14,017.07	0.00	0.00	7,331.97	217,045.87
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	640.00	1,338.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		68,473.07	0.00	37,800.00	31,155.97	785,089.46
OPERATION & MAINTENANCE	3000-3999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	36,058.50	0.00	0.00	0.00	73,364.77
MATERIALS & SUPPLIES	400-499	18,684.93	0.00	0.00	842.00	81,317.31
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		54,743.43	0.00	0.00	842.00	154,682.08

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-B-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - SPECIAL REVENUE				
		0040	8100	8210	8620	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	124,487.27	0.00	0.00	0.00	726,521.73
EMPLOYEE BENEFITS	200-299	56,493.10	0.00	0.00	0.00	366,910.78
PURCHASED SERVICES	300-399	17,835.45	0.00	0.00	2,406.97	51,229.02
MATERIALS & SUPPLIES	400-499	154,277.79	0.00	0.00	0.00	1,110,483.07
CAPITAL OUTLAY	500-599	27,636.50	0.00	0.00	0.00	143,466.50
OTHER OBJECTS	600-997	0.80	0.00	0.00	0.00	4.00
TOTAL AUXILIARY SERVICES		380,730.91	0.00	0.00	2,406.97	2,398,615.10
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	217,637.67	217,637.67
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	70,982.71	70,982.71
PURCHASED SERVICES	300-399	0.00	0.00	0.00	11,273.60	11,273.60
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	1,914.92	1,914.92
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	301,808.90	301,808.90
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - SPECIAL REVENUE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-II-C-2

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0040	8100	8210	8620	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	125.00	380.00	0.00	5,068.02	5,773.02
EMPLOYEE BENEFITS	200-299	25.31	29.07	0.00	1,542.35	1,639.02
PURCHASED SERVICES	300-399	70.72	0.00	0.00	0.00	471.26
MATERIALS & SUPPLIES	400-499	25,580.82	0.00	0.00	0.00	112,579.49
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	2,253.69
TOTAL OTHER EXPENDITURES		25,801.85	409.07	0.00	6,610.37	122,716.48
TOTAL EXPENDITURES	1000-9899	757,955.74	1,336.83	37,800.00	342,824.21	5,439,522.81
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	58,944.64	0.00	0.00	0.00	191,670.17
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	900-997 (NET)	58,944.64	0.00	0.00	0.00	191,670.17
TOTAL EXPEND. & OTHER FUND USES	(NET)	816,900.38	1,336.83	37,800.00	342,824.21	5,631,192.98

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-III-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
-----	-----	-----	-----	-----
EXPENDITURES	1000-9899			
INSTRUCTIONAL SERVICES	1000-1999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES		0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-III-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
-----		-----	-----	-----
AUXILIARY SERVICES	4000-4999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	0.00	0.00
DEBT SERVICE	8000-8999			
PRINCIPLE	931-931	0.00	501,777.41	501,777.41
INTEREST	932-932	0.00	606,210.63	606,210.63
OTHER OBJECTS	300-997	0.00	6,200.00	6,200.00
TOTAL DEBT SERVICE		0.00	1,114,188.04	1,114,188.04

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-III-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	0000	9200	GOVERNMENTAL - DEBT SERVICES (Memo Only)
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,114,188.04	1,114,188.04
OTHER FUND USES				
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00
OTHER FUND USES	9900-9999			
TOTAL OTHER FUND USES	900-997 (NET)	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	1,114,188.04	1,114,188.04

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-IV-B-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				
		0000	0040	8100	8410	(Memo Only)
AUXILIARY SERVICES	4000-4999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	250,173.00	250,173.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	0.00	0.00	250,173.00	250,173.00
GENERAL ADMINISTRATIVE SERVICES	6000-6999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE SERVICES		0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	2,425.92	3,032.40	0.00	5,458.32
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	53,914.00	0.00	0.00	53,914.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY - REAL PROPERTY		0.00	56,339.92	3,032.40	0.00	59,372.32
DEBT SERVICE	8000-8999					
PRINCIPLE	931-931	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-IV-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	GOVERNMENTAL - CAPITAL PROJECTS				
		0000	0040	8100	8410	(Memo Only)
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	56,339.92	3,032.40	250,173.00	309,545.32
OTHER FUND USES						
TRANSFERS OUT	9910 920-929	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999 900-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00
TOTAL EXPEND & OTHER FUND USES	(NET)	0.00	56,339.92	3,032.40	250,173.00	309,545.32

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - ENTERPRISE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-V-A-
1

FUND TYPE DESCRIPTION - COST CENTER -----	ACCT # -----	PROPRIETARY - ENTERPRISE (Memo Only) -----
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPITAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OTHER FUND USES:	9900-9999	
	9910	
OPERATING TRANSFERS OUT	920-929	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VI-A-
1

FUND TYPE DESCRIPTION - COST CENTER -----	ACCT # -----	PROPRIETARY - ENTERPRISE (Memo Only) -----
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
 TOTAL OPERATING EXPENSES		 0.00
 OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910 920-929	0.00
 RETAINED EARNINGS/FUND BALANCE - SEP 30	 (NET)	 0.00

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 PROPRIETARY - NON EXPENDABLE FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VII-A-

1

FUND TYPE DESCRIPTION - COST CENTER -----	ACCT # -----	PROPRIETARY - ENTERPRISE (Memo Only) -----
OPERATING EXPENSES:	010-997	
PERSONAL SERVICES	010-199	0.00
EMPLOYEE BENEFITS	200-299	0.00
PURCHASED SERVICES	300-399	0.00
MATERIALS & SUPPLIES	400-499	0.00
CAPTIAL OUTLAY	500-599	0.00
OTHER OBJECTS	600-997	0.00
 TOTAL OPERATING EXPENSES		 0.00
 OTHER FUND USES:	9900-9999	
OPERATING TRANSFERS OUT	9910	
	920-929	0.00
 RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	 0.00

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VIII-A-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				EXHIBIT A-II-VIII-A-1	
		0017	0020	0030	0035	0040	TOTAL (Memo Only)
EXPENDITURES	1000-9899						
INSTRUCTIONAL SERVICES	1000-1999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	5,845.59	0.00	11,781.33	29,363.64	46,990.56
MATERIALS & SUPPLIES	400-499	0.00	27,716.35	0.00	21,164.08	165,221.71	214,102.14
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	7,700.00	7,700.00
OTHER OBJECTS	600-997	0.00	792.00	0.00	1,045.70	26,112.17	27,949.87
TOTAL INSTRUCTIONAL SERVICES		0.00	34,353.94	0.00	33,991.11	228,397.52	296,742.57
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,514.65	4,645.11	0.00	1,287.22	9,637.53	17,084.51
MATERIALS & SUPPLIES	400-499	926.17	425.16	1,171.68	0.00	70,181.93	72,704.94
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERVICES		2,440.82	5,070.27	1,171.68	1,287.22	79,819.46	89,789.45
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	270.00	0.00	0.00	7,899.91	8,169.91
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	1,688.63	1,688.63
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	270.00	0.00	0.00	9,588.54	9,858.54

Henry County Board of Education
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY COST CENTER
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT A-II-VIII-C-1

FUND TYPES DESCRIPTION - COST CENTER	ACCT #	FIDUCIARY - EXPENDABLE TRUST				TOTAL	
		0017	0020	0030	0035	0040	(Memo Only)
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	17,376.21	0.00	0.00	105,613.57	122,989.78
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-977	100.00	0.00	585.83	0.00	0.00	685.83
TOTAL OTHER EXPENDITURES		100.00	17,376.21	585.83	0.00	105,613.57	123,675.61
TOTAL EXPENDITURES	1000-9899	23,733.30	57,254.85	1,757.51	35,278.33	425,546.04	543,570.03
OTHER FUND USES							
TRANSFERS OUT	9910 920-929 9900-9999	606.74	4,205.12	0.00	177.48	49,856.13	54,845.47
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND USES	(NET)	606.74	4,205.12	0.00	177.48	49,856.13	54,845.47
TOTAL EXPEND & OTHER FUND USES	(NET)	24,340.04	61,459.97	1,757.51	35,455.81	475,402.17	598,415.50