

Henry County Board of Education
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JANUARY 31, 2026

FUND TYPES & ACCOUNT GROUPS		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A
		SPECIAL	DEBT	CAPITAL	ENTERPRISE	TRUST &	ACCT GROUPS
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	INTERNAL	AGENCY	F/A & L/T DEBT
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ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	7,166,840.16	774,225.51	2,997,284.21	11,353,721.59	0.00	456,963.17	0.00
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RECEIVABLES							
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	30,425.64	213,493.16	0.00	0.00	0.00	6,830.80	0.00
INVENTORIES	0.00	137,070.17	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	8,001.31	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	53,739,514.65
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS							
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	584,485.45
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	22,779,873.09
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	7,205,267.11	1,124,788.84	2,997,284.21	11,353,721.59	0.00	463,793.97	77,103,873.19
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL W/H & DED PAYABLE	0.00	0.00	0.00	0.00	0.00	(1,812.77)	0.00
CLAIMS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	30,324.62	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	30,185.36	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	23,364,358.54
TOTAL LIABILITIES	30,324.62	30,185.36	0.00	0.00	0.00	(1,812.77)	23,364,358.54
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	53,739,514.65
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	152,769.09	680,671.98	0.00	0.00	0.00	63,145.50	0.00
UNRESERVED FUND BALANCE	7,022,173.40	413,931.50	2,997,284.21	11,353,721.59	0.00	402,461.24	0.00
TOTAL FUND EQUITY	7,174,942.49	1,094,603.48	2,997,284.21	11,353,721.59	0.00	465,606.74	53,739,514.65
TOTAL LIABILITIES & FUND EQUITY	7,205,267.11	1,124,788.84	2,997,284.21	11,353,721.59	0.00	463,793.97	77,103,873.19

Henry County Board of Education
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT F-II-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	7,779,547.23	1,348.20	0.00	78,336.00	0.00	7,859,231.43
FEDERAL REVENUES	280.00	1,247,424.79	0.00	0.00	0.00	1,247,704.79
LOCAL REVENUES	3,980,747.70	384,002.91	0.00	59,302.76	238,623.93	4,662,677.30
OTHER REVENUES	11,643.68	24,365.50	0.00	0.00	0.00	36,009.18
TOTAL REVENUES	11,772,218.61	1,657,141.40	0.00	137,638.76	238,623.93	13,805,622.70
EXPENDITURES:						
INSTRUCTIONAL SERVICES	5,623,581.15	523,963.17	0.00	0.00	41,688.92	6,189,233.24
INSTRUCTIONAL SUPPORT SERVICES	1,473,377.83	185,149.29	0.00	0.00	21,458.29	1,679,985.41
OPERATIONS & MAINTENANCE	876,354.90	29,749.84	0.00	0.00	970.32	907,075.06
AUXILIARY SERVICES	566,978.63	725,242.20	0.00	0.00	11,631.03	1,303,851.86
GENERAL ADMINISTRATIVE SERVICES	600,241.03	101,046.70	0.00	0.00	0.00	701,287.73
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	152,131.54	0.00	0.00	152,131.54
INTEREST	0.00	0.00	6,854.66	0.00	0.00	6,854.66
OTHER DEBT SERVICES	0.00	0.00	2,750.00	0.00	0.00	2,750.00
OTHER EXPENDITURES	246,021.62	33,133.78	0.00	0.00	52,627.66	331,783.06
TOTAL EXPENDITURES	9,386,555.16	1,598,284.98	161,736.20	0.00	128,376.22	11,274,952.56
OTHER FUND SOURCES (USES):						
TRANSFERS IN	16,792.83	318,064.50	0.00	0.00	25.00	334,882.33
OTHER FUND SOURCES	17,182.33	0.00	0.00	0.00	0.00	17,182.33
TRANSFERS OUT	313,570.00	28,057.82	0.00	0.00	1,532.03	343,159.85
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(279,594.84)	290,006.68	0.00	0.00	(1,507.03)	8,904.81
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	2,106,068.61	348,863.10	(161,736.20)	137,638.76	108,740.68	2,539,574.95
BEGINNING FUND BALANCE - OCT 1	5,068,873.88	745,740.38	3,159,020.41	11,216,082.83	356,866.06	20,546,583.56
ENDING FUND BALANC - JAN 31	7,174,942.49	1,094,603.48	2,997,284.21	11,353,721.59	465,606.74	23,086,158.51

Henry County Board of Education
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	22,569,202.00	7,779,547.23	14,789,654.77	7,568.00	1,348.20	6,219.80
FEDERAL REVENUES	0.00	280.00	(280.00)	2,580,697.00	1,247,424.79	1,333,272.21
LOCAL REVENUES	5,021,840.00	3,980,747.70	1,041,092.30	838,314.00	384,002.91	454,311.09
OTHER SOURCES	0.00	11,643.68	(11,643.68)	43,000.00	24,365.50	18,634.50
TOTAL REVENUES	27,591,042.00	11,772,218.61	15,818,823.39	3,469,579.00	1,657,141.40	1,812,437.60
EXPENDITURES:						
INSTRUCTIONAL SERVICES	16,747,941.27	5,623,581.15	11,124,360.12	1,267,088.95	523,963.17	743,125.78
INSTRUCTIONAL SUPPORT SERVICES	3,395,626.91	1,473,377.83	1,922,249.08	449,541.72	185,149.29	264,392.43
OPERATIONS & MAINTENANCE	1,557,889.67	876,354.90	681,534.77	52,151.00	29,749.84	22,401.16
AUXILIARY SERVICES	2,191,886.00	566,978.63	1,624,907.37	2,016,408.33	725,242.20	1,291,166.13
GENERAL ADMINISTRATIVE SERVICES	1,067,652.01	600,241.03	467,410.98	301,332.05	101,046.70	200,285.35
CAPTIAL OUTLAY	0.00	0.00	0.00	1,304.00	0.00	1,304.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	638,881.00	246,021.62	392,859.38	160,096.00	33,133.78	126,962.22
TOTAL EXPENDITURES	25,599,876.86	9,386,555.16	16,213,321.70	4,247,922.05	1,598,284.98	2,649,637.07
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	16,792.83	(16,792.83)	163,672.00	318,064.50	(154,392.50)
OTHER FUND SOURCES	65,584.34	17,182.33	48,402.01	0.00	0.00	0.00
TRANSFERS OUT	649,374.76	313,570.00	335,804.76	21,654.00	28,057.82	(6,403.82)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(583,790.42)	(279,594.84)	(304,195.58)	142,018.00	290,006.68	(147,988.68)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	1,407,374.72	2,106,068.61	(698,693.89)	(636,325.05)	348,863.10	(985,188.15)
BEGINNING FUND BALANCE - OCT 1	3,500,000.00	5,068,873.88	(1,568,873.88)	645,000.00	745,740.38	(100,740.38)
ENDING FUND BALANCE - JAN 31	4,907,374.72	7,174,942.49	(2,267,567.77)	8,674.95	1,094,603.48	(1,085,928.53)

Henry County Board of Education
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	795,640.00	0.00	795,640.00	235,011.00	78,336.00	156,675.00
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	38,704.00	0.00	38,704.00	0.00	59,302.76	(59,302.76)
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	834,344.00	0.00	834,344.00	235,011.00	137,638.76	97,372.24
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
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPTIAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	488,403.00	152,131.54	336,271.46	0.00	0.00	0.00
INTEREST	599,967.59	6,854.66	593,112.93	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	2,750.00	(2,750.00)	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,088,370.59	161,736.20	926,634.39	0.00	0.00	0.00
OTHER FUND SOURCES (USES):						
TRANSFERS IN	524,374.76	0.00	524,374.76	0.00	0.00	0.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	524,374.76	0.00	524,374.76	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	270,348.17	(161,736.20)	432,084.37	235,011.00	137,638.76	97,372.24
BEGINNING FUND BALANCE - OCT 1	0.00	3,159,020.41	(3,159,020.41)	0.00	11,216,082.83	(11,216,082.83)
ENDING FUND BALANCE - JAN 31	270,348.17	2,997,284.21	(2,726,936.04)	235,011.00	11,353,721.59	(11,118,710.59)

Henry County Board of Education
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	0.00	0.00	0.00	23,607,421.00	7,859,231.43	15,748,189.57
FEDERAL REVENUES	0.00	0.00	0.00	2,580,697.00	1,247,704.79	1,332,992.21
LOCAL REVENUES	365,837.00	238,623.93	127,213.07	6,264,695.00	4,662,677.30	1,602,017.70
OTHER SOURCES	0.00	0.00	0.00	43,000.00	36,009.18	6,990.82
TOTAL REVENUES	365,837.00	238,623.93	127,213.07	32,495,813.00	13,805,622.70	18,690,190.30
EXPENDITURES:						
INSTRUCTIONAL SERVICES	127,575.00	41,688.92	85,886.08	18,142,605.22	6,189,233.24	11,953,371.98
INSTRUCTIONAL SUPPORT SERVICES	53,833.00	21,458.29	32,374.71	3,899,001.63	1,679,985.41	2,219,016.22
OPERATIONS & MAINTENANCE	15,117.00	970.32	14,146.68	1,625,157.67	907,075.06	718,082.61
AUXILIARY SERVICES	1,529.00	11,631.03	(10,102.03)	4,209,823.33	1,303,851.86	2,905,971.47
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,368,984.06	701,287.73	667,696.33
CAPTIAL OUTLAY	0.00	0.00	0.00	1,304.00	0.00	1,304.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	488,403.00	152,131.54	336,271.46
INTEREST	0.00	0.00	0.00	599,967.59	6,854.66	593,112.93
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	2,750.00	(2,750.00)
OTHER EXPENDITURES	120,517.00	52,627.66	67,889.34	919,494.00	331,783.06	587,710.94
TOTAL EXPENDITURES	318,571.00	128,376.22	190,194.78	31,254,740.50	11,274,952.56	19,979,787.94
OTHER FUND SOURCES (USES):						
TRANSFERS IN	6,312.00	25.00	6,287.00	694,358.76	334,882.33	359,476.43
OTHER FUND SOURCES	0.00	0.00	0.00	65,584.34	17,182.33	48,402.01
TRANSFERS OUT	23,330.00	1,532.03	21,797.97	694,358.76	343,159.85	351,198.91
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(17,018.00)	(1,507.03)	(15,510.97)	65,584.34	8,904.81	56,679.53
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	30,248.00	108,740.68	(78,492.68)	1,306,656.84	2,539,574.95	(1,232,918.11)
BEGINNING FUND BALANCE - OCT 1	322,000.00	356,866.06	(34,866.06)	4,467,000.00	20,546,583.56	(16,079,583.56)
ENDING FUND BALANCE - JAN 31	352,248.00	465,606.74	(113,358.74)	5,773,656.84	23,086,158.51	(17,312,501.67)