

Henry County Board of Education
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
NOVEMBER 30, 2025

FUND TYPES & ACCOUNT GROUPS		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	ACCT GROUPS F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	3,735,716.39	549,937.81	2,998,934.21	11,264,236.23	0.00	435,924.92	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	89,892.82	174,540.65	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	137,070.17	0.00	0.00	0.00	6,830.80	0.00
OTHER ASSETS	7,055.62	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	0.00
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	53,739,514.65
OTHER DEBITS							
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	584,485.45
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	22,779,873.09
TOTAL ASSETS & OTHER DEBITS	3,832,664.83	861,548.63	2,998,934.21	11,264,236.23	0.00	442,755.72	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	30,024.09	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	0.00
TOTAL LIABILITIES	30,324.62	30,024.09	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	120,305.74	585,263.35	0.00	0.00	0.00	0.00	0.00
UNRESERVED FUND BALANCE	3,682,034.47	246,261.19	2,998,934.21	11,264,236.23	0.00	61,744.61	0.00
TOTAL FUND EQUITY	3,802,340.21	831,524.54	2,998,934.21	11,264,236.23	0.00	382,823.88	0.00
TOTAL LIABILITIES & FUND EQUITY	3,832,664.83	861,548.63	2,998,934.21	11,264,236.23	0.00	442,755.72	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 NOVEMBER 30, 2025

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT F-II-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	2,092,251.20	1,348.20	0.00	19,584.00	0.00	2,113,183.40
FEDERAL REVENUES	200.00	387,077.63	0.00	0.00	0.00	387,277.63
LOCAL REVENUES	1,588,006.29	191,288.28	0.00	28,569.40	133,977.39	1,941,841.36
OTHER REVENUES	9,246.26	0.00	0.00	0.00	0.00	9,246.26
TOTAL REVENUES	3,689,703.75	579,714.11	0.00	48,153.40	133,977.39	4,451,548.65
EXPENDITURES:						
INSTRUCTIONAL SERVICES	2,711,728.16	222,223.90	0.00	0.00	10,526.42	2,944,478.48
INSTRUCTIONAL SUPPORT SERVICES	748,226.78	72,647.78	0.00	0.00	4,131.52	825,006.08
OPERATIONS & MAINTENANCE	573,184.60	7,618.11	0.00	0.00	379.00	581,181.71
AUXILIARY SERVICES	277,595.31	326,504.49	0.00	0.00	1,114.08	605,213.88
GENERAL ADMINISTRATIVE SERVICES	323,817.08	51,182.60	0.00	0.00	0.00	374,999.68
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	152,131.54	0.00	0.00	152,131.54
PRINCIPLE	0.00	0.00	6,854.66	0.00	0.00	6,854.66
INTEREST	0.00	0.00	1,100.00	0.00	0.00	1,100.00
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	116,857.10	18,389.52	0.00	0.00	29,242.48	164,489.10
TOTAL EXPENDITURES	4,751,409.03	698,566.40	160,086.20	0.00	45,393.50	5,655,455.13
OTHER FUND SOURCES (USES):						
TRANSFERS IN	8,741.61	217,173.00	0.00	0.00	25.00	225,939.61
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	213,570.00	12,536.55	0.00	0.00	906.46	227,013.01
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(204,828.39)	204,636.45	0.00	0.00	(881.46)	(1,073.40)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(1,266,533.67)	85,784.16	(160,086.20)	48,153.40	87,702.43	(1,204,979.88)
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 - NOV 30	3,802,340.21	831,524.54	2,998,934.21	11,264,236.23	444,568.49	19,341,603.68

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 NOVEMBER 30, 2026

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	22,569,202.00	2,092,251.20	20,476,950.80	7,568.00	1,348.20	6,219.80
FEDERAL REVENUES	0.00	200.00	(200.00)	2,580,697.00	387,077.63	2,193,619.37
LOCAL REVENUES	5,021,840.00	1,588,006.29	3,433,833.71	838,314.00	191,288.28	647,025.72
OTHER SOURCES	0.00	9,246.26	(9,246.26)	43,000.00	0.00	43,000.00
TOTAL REVENUES	27,591,042.00	3,689,703.75	23,901,338.25	3,469,579.00	579,714.11	2,889,864.89
EXPENDITURES:						
INSTRUCTIONAL SERVICES	16,747,941.27	2,711,728.16	14,036,213.11	1,267,088.95	222,223.90	1,044,865.05
INSTRUCTIONAL SUPPORT SERVICES	3,395,384.23	748,226.78	2,647,157.45	449,381.08	72,647.78	376,733.30
OPERATIONS & MAINTENANCE	1,557,889.67	573,184.60	984,705.07	52,151.00	7,618.11	44,532.89
AUXILIARY SERVICES	2,191,886.00	277,595.31	1,914,290.69	2,016,408.33	326,504.49	1,689,903.84
GENERAL ADMINISTRATIVE SERVICES	1,067,652.01	323,817.08	743,834.93	301,332.05	51,182.60	250,149.45
CAPTIAL OUTLAY	0.00	0.00	0.00	1,304.00	0.00	1,304.00
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
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	116,857.10	522,023.90	160,096.00	18,389.52	141,706.48
TOTAL EXPENDITURES	25,599,634.18	4,751,409.03	20,848,225.15	4,247,761.41	698,566.40	3,549,195.01
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	8,741.61	(8,741.61)	163,672.00	217,173.00	(53,501.00)
OTHER FUND SOURCES	65,584.34	0.00	65,584.34	0.00	0.00	0.00
TRANSFERS OUT	649,374.76	213,570.00	435,804.76	21,654.00	12,536.55	9,117.45
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(583,790.42)	(204,828.39)	(378,962.03)	142,018.00	204,636.45	(62,618.45)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	1,407,617.40	(1,266,533.67)	2,674,151.07	(636,164.41)	85,784.16	(721,948.57)
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 - NOV 30	4,907,617.40	3,802,340.21	1,105,277.19	8,835.59	831,524.54	(822,688.95)

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 NOVEMBER 30, 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	19,584.00	215,427.00
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	28,569.40	(28,569.40)
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	48,153.40	186,857.60
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
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
PRINCIPLE						
INTEREST	488,403.00	152,131.54	336,271.46	0.00	0.00	0.00
OTHER DEBT SERVICES	599,967.59	6,854.66	593,112.93	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	1,100.00	(1,100.00)	0.00	0.00	0.00
TOTAL EXPENDITURES	1,088,370.59	160,086.20	928,284.39	0.00	0.00	0.00
OTHER FUND SOURCES (USES):						
TRANSFERS IN						
OTHER FUND SOURCES	524,374.76	0.00	524,374.76	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	(160,086.20)	430,434.37	235,011.00	48,153.40	186,857.60
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 - NOV 30	270,348.17	2,998,934.21	(2,728,586.04)	235,011.00	11,264,236.23	(11,029,225.23)

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 NOVEMBER 30, 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			
FEDERAL REVENUES	0.00	0.00	0.00			
LOCAL REVENUES	365,837.00	133,977.39	231,859.61	23,607,421.00	2,113,183.40	21,494,237.60
OTHER SOURCES	0.00	0.00	0.00	2,580,697.00	387,277.63	2,193,419.37
TOTAL REVENUES	365,837.00	133,977.39	231,859.61	6,264,695.00	1,941,841.36	4,322,853.64
EXPENDITURES:				43,000.00	9,246.26	33,753.74
INSTRUCTIONAL SERVICES				32,495,813.00	4,451,548.65	28,044,264.35
INSTRUCTIONAL SUPPORT SERVICES	127,575.00	10,526.42	117,048.58			
OPERATIONS & MAINTENANCE	53,833.00	4,131.52	49,701.48	18,142,605.22	2,944,478.48	15,198,126.74
AUXILIARY SERVICES	15,117.00	379.00	14,738.00	3,898,598.31	825,006.08	3,073,592.23
GENERAL ADMINISTRATIVE SERVICES	1,529.00	1,114.08	414.92	1,625,157.67	581,181.71	1,043,975.96
CAPTIAL OUTLAY	0.00	0.00	0.00	4,209,823.33	605,213.88	3,604,609.45
DEBT SERVICES	0.00	0.00	0.00	1,368,984.06	374,999.68	993,984.38
PRINCIPLE				1,304.00	0.00	1,304.00
INTEREST	0.00	0.00	0.00			
OTHER DEBT SERVICES	0.00	0.00	0.00	488,403.00	152,131.54	336,271.46
OTHER EXPENDITURES	0.00	0.00	0.00	599,967.59	6,854.66	593,112.93
TOTAL EXPENDITURES	120,517.00	29,242.48	91,274.52	0.00	1,100.00	(1,100.00)
OTHER FUND SOURCES (USES):	318,571.00	45,393.50	273,177.50	919,494.00	164,489.10	755,004.90
TRANSFERS IN				31,254,337.18	5,655,455.13	25,598,882.05
OTHER FUND SOURCES	6,312.00	25.00	6,287.00			
TRANSFERS OUT	0.00	0.00	0.00	694,358.76	225,939.61	468,419.15
OTHER FUND USES	23,330.00	906.46	22,423.54	65,584.34	0.00	65,584.34
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	694,358.76	227,013.01	467,345.75
EXCESS REVENUES & OTHER SOURCES	(17,018.00)	(881.46)	(16,136.54)	0.00	0.00	0.00
OVER(UNDER)EXPENDITURES & OTHER FUND USES				65,584.34	(1,073.40)	66,657.74
BEGINNING FUND BALANCE - OCT 1	30,248.00	87,702.43	(57,454.43)	1,307,060.16	(1,204,979.88)	2,512,040.04
ENDING FUND BALANCE - NOV 30	322,000.00	356,866.06	(34,866.06)	4,467,000.00	20,546,583.56	(16,079,583.56)
	352,248.00	444,568.49	(92,320.49)	5,774,060.16	19,341,603.68	(13,567,543.52)