

**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 2018, Fiscal Period 09**

**034 - Henry County Schools**

| Description  | EXPENDABLE TRUST    |                      | VARIANCE<br>Favorable<br>(Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                        | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|---------------------|----------------------|--|---|------------------------|--|
|  | Budget              | Actual               |  | Budget  | Actual                 |  |
| <b>Revenues</b>  |                     |                      |  |   |                        |  |
| State Sources  | \$0.00              | \$0.00               | \$0.00                                 | \$15,915,667.28   | \$11,807,125.87        | (\$4,108,541.41)                       |
| Federal Sources  | \$0.00              | \$0.00               | \$0.00                                 | \$2,861,998.48  | \$1,983,152.70         | (\$878,845.78)                         |
| Local Sources  | \$380,985.00        | \$279,510.18         | (\$101,474.82)                         | \$4,998,979.14  | \$4,328,495.44         | (\$670,483.70)                         |
| Other Sources  | \$0.00              | \$0.00               | \$0.00                                 | \$76,100.00   | \$51,291.94            | (\$24,808.06)                          |
| <b>Total Revenues:</b>   | <b>\$380,985.00</b> | <b>\$279,510.18</b>  | <b>(\$101,474.82)</b>                  | <b>\$23,852,744.90</b>  | <b>\$18,170,065.95</b> | <b>(\$5,682,678.95)</b>                |
| <b>Expenditures</b>  |                     |                      |  |   |                        |  |
| Instructional Services   | \$123,620.00        | \$93,578.13          | \$30,041.87                            | \$12,184,752.17   | \$9,286,262.44         | \$2,898,489.73                         |
| Instructional Support Services   | \$39,760.00         | \$41,578.68          | (\$1,818.68)                           | \$3,480,843.31  | \$2,670,697.13         | \$810,146.18                           |
| Operation & Maintenance Services   | \$1,740.00          | \$10,721.74          | (\$8,981.74)                           | \$1,342,407.08  | \$1,053,161.30         | \$289,245.78                           |
| Auxiliary Services   | \$4,730.00          | \$1,002.24           | \$3,727.76                             | \$3,196,115.38  | \$2,354,817.38         | \$841,298.00                           |
| Expendable Administrative Services   | \$0.00              | \$0.00               | \$0.00                                 | \$1,413,352.57  | \$1,055,019.89         | \$358,332.68                           |
| Total Outlay   | \$0.00              | \$0.00               | \$0.00                                 | \$73,532.78   | \$1,086.23             | \$72,446.55                            |
| Expendable Service   | \$0.00              | \$0.00               | \$0.00                                 | \$999,343.64  | \$793,254.79           | \$206,088.85                           |
| Other Expenditures   | \$106,845.00        | \$87,352.74          | \$19,492.26                            | \$970,251.19  | \$743,221.95           | \$227,029.24                           |
| <b>Total Expenditures:</b>   | <b>\$276,695.00</b> | <b>\$234,233.53</b>  | <b>\$42,461.47</b>                     | <b>\$23,660,598.12</b>  | <b>\$17,957,521.11</b> | <b>\$5,703,077.01</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                     |                      |  |   |                        |  |
| Other Financing Sources:   | \$1,000.00          | \$4,787.38           | \$3,787.38                             | \$1,640,447.65  | \$178,535.37           | (\$1,461,912.28)                       |
| Other Financing Uses:  | \$1,945.00          | \$19,602.44          | (\$17,657.44)                          | \$1,447,689.65  | \$178,485.37           | \$1,269,204.28                         |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$945.00)</b>   | <b>(\$14,815.06)</b> | <b>(\$13,870.06)</b>                   | <b>\$192,758.00</b>   | <b>\$50.00</b>         | <b>(\$192,708.00)</b>                  |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>\$103,345.00</b> | <b>\$30,461.59</b>   | <b>(\$72,883.41)</b>                   | <b>\$384,904.78</b>   | <b>\$212,594.84</b>    | <b>(\$172,309.94)</b>                  |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$240,055.74</b> | <b>\$240,055.74</b>  | <b>\$0.00</b>                          | <b>\$5,416,757.19</b>   | <b>\$5,425,147.62</b>  | <b>\$8,390.43</b>                      |
| <b>Ending Fund Balance:</b>  | <b>\$343,400.74</b> | <b>\$270,517.33</b>  | <b>(\$72,883.41)</b>                   | <b>\$5,801,661.97</b>   | <b>\$5,637,742.46</b>  | <b>(\$163,919.51)</b>                  |

Information in this report has been reconciled to the corresponding bank statements.