

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** February 5, 2024

**SUBJECT:** Henderson County Public Schools Financial Reports –  
December 2023

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools December 2023 Local Current Expense Fund / Other Restricted Funds Report for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools December 2023 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the Henderson County Public Schools December 2023 Financial Reports as presented.***

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of December 31, 2023**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,522,494	250,984	250,984	122,448
3800 Other Federal-ROTC	-	-	106,000	47,115	47,115	23,737
4100 County Appropriation	32,878,000	19,726,800	-	-	19,726,800	18,826,800
4200 Local -Tuition/Fees	-	-	55,000	20,270	20,270	23,840
4400 Local-Unrestricted	705,000	248,726	138,212	89,837	338,564	315,940
4800 Local-Restricted	-	-	1,451,645	539,905	539,905	174,285
4900 Fund Balance Appropriated/Transfer From school	2,001,317	-	122,511	21,099	21,099	-
<b>TOTAL FUND REVENUES</b>	<b>\$ 35,584,317</b>	<b>\$ 19,975,526</b>	<b>\$ 3,403,862</b>	<b>\$ 977,210</b>	<b>\$ 20,952,737</b>	<b>\$ 19,495,050</b>
<b>EXPENDITURES:</b>						
<b>Instructional Services:</b>	<b>Budget</b>	<b>YTD Activity</b>	<b>Budget</b>	<b>YTD Activity</b>	<b>Combined Total</b>	<b>Prior YTD</b>
5100 Regular Instructional Services	\$ 9,934,680	\$ 4,520,673	\$ 672,806	\$ 209,760	\$ 4,730,433	\$ 5,209,676
5200 Special Populations Services	1,378,356	645,013	935,525	236,563	881,575	792,432
5300 Alternative Programs and Services	183,243	87,370	375,649	132,924	220,294	222,599
5400 School Leadership Services	3,114,291	1,598,889	12,513	9,904	1,608,793	1,570,886
5500 Co-Curricular Services	890,423	406,589	164,179	11,876	418,465	402,574
5800 School-Based Support Services	1,911,109	1,135,118	9,500	67	1,135,185	740,502
<b>Total Instructional Services</b>	<b>\$ 17,412,102</b>	<b>\$ 8,393,653</b>	<b>\$ 2,170,171</b>	<b>\$ 601,094</b>	<b>\$ 8,994,747</b>	<b>\$ 8,938,668</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 312,404	\$ 151,377	\$ 6,500	\$ 11,133	\$ 162,510	\$ 152,407
6200 Special Population Support	183,034	131,183	116,579	55,611	186,794	122,488
6300 Alternative Programs	106,286	52,462	431	431	52,893	51,322
6400 Technology Support Services	1,287,752	722,643	88,055	58,986	781,629	649,371
6500 Operational Support Services	9,491,369	3,947,704	425,671	179,806	4,127,510	3,732,910
6600 Financial and Human Resource Services	2,346,702	1,751,068	173,292	39,324	1,790,392	1,756,096
6700 Accountability Services	120,174	81,913	1,200	1,200	83,113	103,262
6800 System-Wide Pupil Support Services	415,304	191,016	538	538	191,554	205,616
6900 Policy, Leadership and Public Relations	781,001	387,003	13,220	13,220	400,222	353,396
<b>Total System-Wide Support Services</b>	<b>\$ 15,044,025</b>	<b>\$ 7,416,369</b>	<b>\$ 825,485</b>	<b>\$ 360,249</b>	<b>\$ 7,776,618</b>	<b>\$ 7,126,868</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 165,108	\$ 77,005	\$ 77,393	\$ 64,803
7200 Nutrition Services	265,803	96,365	23,725	23,725	120,090	83,563
<b>Total Ancillary Services</b>	<b>\$ 266,190</b>	<b>\$ 96,752</b>	<b>\$ 188,833</b>	<b>\$ 100,730</b>	<b>\$ 197,482</b>	<b>\$ 148,366</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,362,000	\$ 940,655	\$ -	\$ -	\$ 940,655	\$ 813,243
8400 Interfund Transfers	500,000	-	33,374	27,674	27,674	40,494
8500 Contingency	-	-	150,000	-	-	-
8600 Educational Foundations	-	-	36,000	976	976	14,197
<b>Total Non-Programmed Charges</b>	<b>\$ 2,862,000</b>	<b>\$ 940,655</b>	<b>\$ 219,374</b>	<b>\$ 28,650</b>	<b>\$ 969,305</b>	<b>\$ 867,934</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 35,584,317</b>	<b>\$ 16,847,429</b>	<b>\$ 3,403,862</b>	<b>\$ 1,090,723</b>	<b>\$ 17,938,152</b>	<b>\$ 17,081,835</b>

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of December 31, 2023**

**REVENUES:**

3400 State Allocations  
4100 County Appropriation  
4400 Windsor-Aughtry Donations  
4800 Lease Purchases/Insurance Settlement  
4900 Fund Balance Appropriated  
**Total Fund Revenues**

Interim Budget	YTD Activity	Balance
\$ -	\$ -	\$ -
1,500,000	900,000	600,000
	750	(750)
	257,907	(257,907)
239,164		239,164
<b>\$ 1,739,164</b>	<b>\$ 1,158,657</b>	<b>\$ 580,507</b>

Prior Year
\$ -
900,000
1,250
114,414
29,912
<b>\$ 1,045,576</b>

**EXPENDITURES:**

5100 Regular Instructional Services-Equipment  
6400 Technology Support Services  
6500 Operational Support Services  
7200 Nutrition Services  
8100 Payments to Other Governments  
9000 Capital Outlay-Land/Buildings  
**Total Fund Expenditures**

Interim Budget	YTD Activity	Balance
\$ 190,000	\$ 85,201	\$ 104,799
-	-	-
360,000	101,276	258,724
-	-	-
-	2,226	(2,226)
1,189,164	631,246	557,918
<b>\$ 1,739,164</b>	<b>\$ 819,949</b>	<b>\$ 919,215</b>

Prior Year
\$ 63,251
-
71,323
-
-
695,084
<b>\$ 829,659</b>