

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** May 6, 2024

**SUBJECT:** Henderson County Public Schools Financial Reports –  
March 2024

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools March 2024 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 March 2024 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the Henderson County Public Schools March 2024 Financial Reports as presented.***

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of March 31, 2024**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 6,263	\$ 6,263	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,522,494	432,693	432,693	352,672
3800 Other Federal-ROTC	-	-	106,000	99,386	99,386	83,858
4100 County Appropriation	32,878,000	29,590,200	-	-	29,590,200	28,240,200
4200 Local -Tuition/Fees	-	-	55,000	47,500	47,500	35,395
4400 Local-Unrestricted	705,000	419,475	152,579	173,224	592,699	544,556
4800 Local-Restricted	-	-	1,495,169	1,100,269	1,100,269	496,905
4900 Fund Balance Appropriated/Transfer From school	2,001,317	-	132,816	35,168	35,168	-
<b>TOTAL FUND REVENUES</b>	<b>\$ 35,584,317</b>	<b>\$ 30,009,675</b>	<b>\$ 3,472,059</b>	<b>\$ 1,894,503</b>	<b>\$ 31,904,178</b>	<b>\$ 29,761,586</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	\$ 5,702,793	\$ 680,806	\$ 324,712	\$ 6,027,505	\$ 6,297,261
5200 Special Populations Services	1,378,356	703,684	935,525	321,286	1,024,970	906,255
5300 Alternative Programs and Services	183,243	94,556	377,954	209,258	303,814	273,000
5400 School Leadership Services	3,114,291	2,304,748	12,513	9,904	2,314,652	2,165,102
5500 Co-Curricular Services	890,423	633,347	390,727	395,784	1,029,131	614,723
5800 School-Based Support Services	1,911,109	1,373,701	9,500	4,596	1,378,297	1,122,290
<b>Total Instructional Services</b>	<b>\$ 17,412,102</b>	<b>\$ 10,812,829</b>	<b>\$ 2,407,024</b>	<b>\$ 1,265,539</b>	<b>\$ 12,078,368</b>	<b>\$ 11,378,632</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 312,404	\$ 220,157	\$ 6,500	\$ 9,690	\$ 229,847	\$ 211,976
6200 Special Population Support	183,034	153,658	116,579	84,231	237,889	175,081
6300 Alternative Programs	106,286	78,539	431	431	78,969	72,105
6400 Technology Support Services	1,287,752	974,709	92,281	73,555	1,048,264	940,830
6500 Operational Support Services	9,491,369	6,106,897	425,671	289,051	6,395,948	5,885,768
6600 Financial and Human Resource Services	2,346,702	1,920,090	123,292	56,396	1,976,486	1,908,585
6700 Accountability Services	120,174	96,471	1,200	1,200	97,671	159,980
6800 System-Wide Pupil Support Services	415,304	312,430	538	538	312,968	282,686
6900 Policy, Leadership and Public Relations	781,001	526,754	25,970	20,470	547,223	512,290
<b>Total System-Wide Support Services</b>	<b>\$ 15,044,025</b>	<b>\$ 10,389,704</b>	<b>\$ 792,461</b>	<b>\$ 535,561</b>	<b>\$ 10,925,266</b>	<b>\$ 10,149,301</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 165,108	\$ 119,656	\$ 120,044	\$ 91,367
7200 Nutrition Services	265,803	97,747	23,725	23,725	121,472	84,171
<b>Total Ancillary Services</b>	<b>\$ 266,190</b>	<b>\$ 98,135</b>	<b>\$ 188,833</b>	<b>\$ 143,381</b>	<b>\$ 241,516</b>	<b>\$ 175,538</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,362,000	\$ 1,871,988	\$ -	\$ -	\$ 1,871,988	\$ 1,415,337
8400 Interfund Transfers	500,000	-	47,741	55,634	55,634	63,572
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	36,000	976	976	25,608
<b>Total Non-Programmed Charges</b>	<b>\$ 2,862,000</b>	<b>\$ 1,871,988</b>	<b>\$ 83,741</b>	<b>\$ 56,610</b>	<b>\$ 1,928,598</b>	<b>\$ 1,504,517</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 35,584,317</b>	<b>\$ 23,172,656</b>	<b>\$ 3,472,059</b>	<b>\$ 2,001,092</b>	<b>\$ 25,173,748</b>	<b>\$ 23,207,988</b>

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of March 31, 2024**

**REVENUES:**

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

	YTD		
Budget	Activity	Balance	
\$ 107,018	\$ -	\$ 107,018	
1,500,000	1,350,000	150,000	
	1,250	(1,250)	
162,840	259,277	(96,437)	
239,164	-	239,164	
<b>\$ 2,009,022</b>	<b>\$ 1,610,527</b>	<b>\$ 398,495</b>	

Prior Year
\$ -
1,350,000
1,775
367,479
36,999
<b>\$ 1,756,253</b>

**EXPENDITURES:**

5100 Regular Instructional Services-Equipment  
6400 Technology Support Services  
6500 Operational Support Services  
7200 Nutrition Services  
8100 Payments to Other Governments  
8300 Debt Service  
9000 Capital Outlay-Land/Buildings  
**Total Fund Expenditures**

	YTD		
Budget	Activity	Balance	
\$ 190,000	\$ 141,130	\$ 48,870	
-	-	-	
522,840	125,846	396,994	
-	-	-	
-	2,226	(2,226)	
107,018	-	107,018	
1,189,164	749,801	439,363	
<b>\$ 2,009,022</b>	<b>\$ 1,019,002</b>	<b>\$ 990,020</b>	

Prior Year
\$ 113,695
-
115,598
-
38,779
743,171
<b>\$ 1,011,243</b>