

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** September 3, 2024

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

**PRESENTER:** Samantha R. Reynolds, Financial Services Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

***Suggested Motion:***

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

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of June 30, 2024**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 45,271	\$ 45,271	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,603,442	1,260,577	1,260,577	1,153,644
3800 Other Federal-ROTC	-	-	106,000	145,879	145,879	128,052
4100 County Appropriation	32,878,000	32,878,000	-	-	32,878,000	31,378,000
4200 Local -Tuition/Fees	-	-	55,000	76,370	76,370	57,545
4400 Local-Unrestricted	705,000	578,814	485,376	540,532	1,119,346	820,299
4800 Local-Restricted	-	-	1,520,201	1,617,467	1,617,467	873,385
4900 Fund Balance Appropriated/Transfer From school	2,001,317	-	159,529	61,803	61,803	90,774
<b>TOTAL FUND REVENUES</b>	<b>\$ 35,584,317</b>	<b>\$ 33,456,814</b>	<b>\$ 3,937,548</b>	<b>\$ 3,747,899</b>	<b>\$ 37,204,713</b>	<b>\$ 34,509,699</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	\$ 9,304,172	\$ 8,893,206	\$ 721,106	\$ 485,777	\$ 9,378,984	\$ 9,061,896
5200 Special Populations Services	1,378,356	1,260,625	1,018,683	466,580	1,727,205	1,624,884
5300 Alternative Programs and Services	183,243	173,750	367,954	306,674	480,424	403,251
5400 School Leadership Services	3,234,291	3,202,926	12,513	12,513	3,215,439	3,040,006
5500 Co-Curricular Services	932,423	922,272	492,427	412,518	1,334,790	882,150
5800 School-Based Support Services	1,911,109	1,800,538	19,500	8,561	1,809,099	1,666,648
<b>Total Instructional Services</b>	<b>\$ 16,943,594</b>	<b>\$ 16,253,318</b>	<b>\$ 2,632,182</b>	<b>\$ 1,692,623</b>	<b>\$ 17,945,940</b>	<b>\$ 16,678,834</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 312,404	\$ 305,802	\$ 6,500	\$ 26,168	\$ 331,970	\$ 304,635
6200 Special Population Support	183,034	176,983	116,579	111,924	288,907	235,510
6300 Alternative Programs	128,286	126,710	431	431	127,141	98,857
6400 Technology Support Services	1,325,752	1,315,891	151,813	84,481	1,400,372	1,248,103
6500 Operational Support Services	9,691,369	9,613,951	497,378	443,400	10,057,352	9,342,500
6600 Financial and Human Resource Services	2,346,702	2,152,057	126,792	78,536	2,230,593	2,159,174
6700 Accountability Services	120,174	113,993	1,200	1,200	115,193	212,341
6800 System-Wide Pupil Support Services	448,811	443,432	538	538	443,970	362,934
6900 Policy, Leadership and Public Relations	781,001	711,671	25,970	24,113	735,784	678,983
<b>Total System-Wide Support Services</b>	<b>\$ 15,337,532</b>	<b>\$ 14,960,491</b>	<b>\$ 927,200</b>	<b>\$ 770,791</b>	<b>\$ 15,731,282</b>	<b>\$ 14,643,037</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 389	\$ 388	\$ 165,108	\$ 162,899	\$ 163,286	\$ 108,636
7200 Nutrition Services	265,803	255,089	23,725	23,725	278,814	263,133
<b>Total Ancillary Services</b>	<b>\$ 266,191</b>	<b>\$ 255,477</b>	<b>\$ 188,833</b>	<b>\$ 186,624</b>	<b>\$ 442,100</b>	<b>\$ 371,769</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,362,000	\$ 2,277,139	\$ -	\$ -	\$ 2,277,139	\$ 2,034,156
8400 Interfund Transfers	675,000	675,000	153,333	151,201	826,201	77,616
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	36,000	35,476	35,476	45,644
<b>Total Non-Programmed Charges</b>	<b>\$ 3,037,000</b>	<b>\$ 2,952,139</b>	<b>\$ 189,333</b>	<b>\$ 186,677</b>	<b>\$ 3,138,816</b>	<b>\$ 2,157,416</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 35,584,317</b>	<b>\$ 34,421,425</b>	<b>\$ 3,937,548</b>	<b>\$ 2,836,715</b>	<b>\$ 37,258,139</b>	<b>\$ 33,851,056</b>

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of June 30, 2024**

**REVENUES:**

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

	<b>YTD</b>		
	<b>Budget</b>	<b>Activity</b>	<b>Balance</b>
	\$ 185,284	\$ 185,284	\$ -
	1,500,000	1,500,000	-
	2,741,922	133,922	2,608,000
	608,904	558,341	50,563
	589,164	-	589,164
	<b>\$ 5,625,274</b>	<b>\$ 2,377,547</b>	<b>\$ 3,247,727</b>

<b>Prior Year</b>
\$ 290,831
1,500,000
60,942,275
594,226
36,999
<b>\$ 63,364,331</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**

	<b>YTD</b>		
	<b>Budget</b>	<b>Activity</b>	<b>Balance</b>
	\$ 190,000	\$ 169,844	\$ 20,156
	-	-	-
	1,111,226	666,771	444,455
	-	-	-
	2,226	(11,534)	13,760
	185,284	185,284	-
	4,136,538	887,788	3,248,750
	<b>\$ 5,625,274</b>	<b>\$ 1,898,154</b>	<b>\$ 3,727,120</b>

<b>Prior Year</b>
\$ 181,954
-
478,198
-
38,779
290,831
62,563,666
<b>\$ 63,553,428</b>