

Henderson County Board of Education



2023-2024 WORKING BUDGET
September 18, 2023

Consider 2023-2024 Working Budget

DISCUSSION:

The Working Budget is presented for Board approval at this meeting. A local school board is required to submit a Working Budget by September 30. The Tentative Budget approved by the Board in May 2023 is now recommended for amendment to include the following:

- Revised Receipts based on projected receipts from the adopted tax levy.
- Changes in expenditures for salaries, benefits, and other projected costs and revenues based on additional review and analysis.
- Beginning balances have been updated to reflect the unaudited fund balances at June 30, 2023
- Changes to special revenue fund amounts in accordance with actual award notifications received to date.

RECEIPTS:

The data in Table A includes an overview of projected receipts. Across all funds, the district is projecting receipts to be 13.4%, or \$11,172,087 less in 2023-2024 compared to 2022-2023. The decrease in general fund receipts is due to the projected decrease in SEEK funding of \$2.6 million and conservative budgeting of other revenues. The decrease in the Special Revenue Fund is because ESSER grants were received in prior years are not recurring, so ESSER grants are not included in future budgets. The decrease in Food Service Fund is because we received some unusual revenue in 2022-2023 as a result of additional Federal funding to assist with the impact of Covid-19 that we no longer receive.

**Table A
Receipts – All Funds – 2023-24 Working Budget**

Fund	A Actual 2021-22	B Actual 2022-23	C Working Budget 2023-24	D \$ Change C-B	E % Change D/B
General Fund	51,125,391	53,806,792	49,643,190	(4,163,602)	-7.7%
Special Revenue Fund #	16,886,846	14,085,475	8,702,255	(5,383,220)	-38.2%
Capital Outlay Fund	657,401	659,885	623,568	(36,317)	-5.5%
Building Fund	6,019,457	6,680,300	6,219,060	(461,240)	-6.9%
Child Nutrition Fund	6,633,526	7,121,234	5,990,501	(1,130,733)	-15.9%
Child Care Fund	679,904	763,975	767,000	3,025	0.4%
Total	\$82,002,525	\$83,117,661	\$71,945,574	(\$11,172,087)	-13.4%

"Current Year" Special Revenue Fund will be adjusted as Grants are verified by KDE.

* All columns exclude state revenue/payments on-behalf of the school district, and non-recurring transfers

The 2023-24 SEEK base value per pupil was set at \$4,200 by the General Assembly. The working budget SEEK calculation is usually based on KDE's most recent forecast adjusted with the latest End of the Year (EOY) ADA, at-risk, and assessment data. However the 2023-24 SEEK calculation will be the first time since 2018-19 that we will use the actual ADA from the prior year. The district's SEEK revenue is negatively impacted by changing the method that we have been allowed to use since 2018-19. Our forecasted SEEK decreased by 560 students in ADA which contributed to a decrease in SEEK funding of \$2.6 million.

EXPENDITURES and CONTINGENCY:

Proposed expenditures are detailed in the attached 2023-24 Working Budget. Appendix A, page 3, contains brief descriptions of the object codes utilized in the Working Budget.

It is important to note that approximately 84% of the General Fund is dedicated to personnel expenditures (salaries and benefits). This percentage has remained stable over the last several years.

KDE defines "total budget" as the budgeted expenditures in the General and Food Service Funds. The budgeted reserve (Contingency) in the Working Budget has been determined accordingly.

The minimum reserve or Contingency required is 2% of the total Working Budget. A more reasonable level is a 10% reserve. Ten percent of Henderson County's 2023-24 total Working Budget is \$11,309,594.

The unrestricted (unallocated) budget reserve (Contingency) is necessary for maintaining adequate cash flow during the year, providing for unanticipated emergency expenditures, and to provide a buffer from immediate program cuts in the event of any reduction in anticipated receipts. The unrestricted reserve of \$14,703,715 is approximately 13% of the total 2023-24 Working Budget.

During these uncertain fiscal times, it is proving difficult to accurately budget General Fund receipts and expenditures because circumstances often change during the fiscal year. For example, a mid-year decrease in SEEK funding would have a negative impact on projected recurring receipts. A mid-year decrease in state grants due to the budget cuts mandated by the Governor could negatively impact general fund contingency depending on the level of contracted salaries budgeted from those grants.

RECOMMENDATION:

Approve the 2023-24 Working Budget as attached to this enclosure.

APPENDIX A**EXPENDITURES TYPES:**

Within each major function, specific types of expenditures are grouped together. These groupings utilize the first two (2) digits of the object. For instance, salary-related object codes always begin with 01 (0110, 0120, 0130, etc.), so the "01" causes these expenditures to be combined in the expenditures type grouping "0100." The following summarizes the types of expenditures grouped under the function:

- 0100** Salaries Personnel Services – salary-related expenditures, such as wages, stipends, etc.
- 0200** Employee Benefits – fringe benefits, such as employee insurance, FICA match, Medicare match, CERS match, and KTRS match, when applicable
- 0300** Purchased Professional & Technical Services – contractual services, such as legal, consultants, audit, architectural, engineering, etc.
- 0400** Purchased Property Services – other services, such as repairs/maintenance, rent utilities, etc.
- 0500** Other Purchased Services – expenditures such as travel, telephone, postage, advertising, insurance, printing, etc.
- 0600** Supplies – expenditures such as general supplies, textbooks, reference materials, software, food, testing materials, etc.
- 0700** Property – furniture, fixtures, equipment, computers, buses, etc.
- 0800** Debt Service and Miscellaneous – fieldtrip expenditures (other than the driver's salary), registration, fees, permits, uniforms, principal and interest payments including KISTA payments, etc.
- 0840** Contingency – used for budgeting purposes only as determined by the Board
- 0900** Other Items – fund transfers

APPENDIX B

DEFINITIONS

ADA – Average Daily Attendance is the methodology by which most state funding for Kentucky school districts is determined. The higher a district’s ADA (more students in attendance), the higher the state funding, since SEEK funding is based on the number of FTE students in ADA.

Biennial Budget – the General Assembly is charged with establishing the state budget for 2 years (a biennium) in even year sessions. In odd-year sessions, the General Assembly generally does not make changes to the state budget.

Debt Service – principal and interest payments on debt and other borrowings, like bond issues.

Enrollment – the number of students a school or district lists as having attended school during the year. School staffing in the district is based on enrollment, so the more students enrolled, the more staff allocated to a school.

Equalization – a fundamental principle of the SEEK formula is that taxable wealth per pupil should be rendered neutral up to a specified level of local tax effort. In theory, under the Kentucky Education Reform Act (KERA), changes in local wealth should have no effect on total funds available to a school district. However, other factors can result in varying impacts on district funds.

Exceptional Child Count – this is the count, as of December 1st, of the number of students with disabilities. The SEEK funding formula includes a premium (“add-on”) for these students.

Fiscal Year – this is the indication of the school district’s calendar for purposes of budgeting and financial reporting. The fiscal year begins on July 1st and ends on June 30th. In a reference to “FYxx”, the “xx” means the year that ends on June 30, 20xx.

FTE – a Full-Time Equivalent teacher represents 1.0 teacher, while a half-time teacher is .5 FTE. Likewise, a typical student is 1.0 FTE for funding purposes. However, a kindergarten student is only funded at .5 FTE since full-day KG is not required, or funded, by the state.

On Behalf – Payments made by the State directly to the provider, such as for health insurance, as opposed to flowing the funds through the school district bank account.

Receipts – This is similar to revenues, but it indicates funds received in the fiscal year, excluding any funds brought into the year from a previous year (e.g., excluding the Beginning Balance).

SEEK – the Fund to Support Education Excellence in Kentucky is the state’s public school funding mechanism for elementary and secondary education. SEEK originated as part of the Kentucky Education Reform Act (KERA).

SEEK Base – the level of state funding per FTE pupil in ADA.

Tax Definitions –

- **Personal Property Tax:** Also referred to as ad valorem taxes, including every type of property, tangible and intangible, other than real property.

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- Tangible Personal Property: Movable property that has not become affixed to real property that may be seen, felt, or touched.
 - Intangible Personal Property: Stocks, mutual funds, money market funds, loans, notes, mortgages, accounts receivable, land contracts, cash, credits, patents, trademarks, copyrights, tobacco base, allotments, annuities, deferred compensation, retirement plans, and any other type of personal property that is not tangible personal property.

 - Real Property Tax: All lands within the state and improvements thereon.

 - Public Service Corporation Property Tax: Also referred to as public service company (PSC) taxes. Companies include those engaging in the business of railways, gas, water, bridges, commercial airline, air freight, pipeline, privately-owned sewers, municipal solid waste disposal, and every other like company or business performing any public service. Excluded are bus line companies, common carrier trucking companies, taxicab companies, communications companies, and providers of multichannel video programming services.

 - Delinquent Tax: All regular unpaid tax bills are considered delinquent on January 1 following the assessment date. Collected by the Sheriff until 4½ months after the date the taxes were due (typically January 1), after which the County Clerk begins sale proceedings to third party purchasers.

 - Motor Vehicle Tax: A tax on the privilege of using a motor vehicle upon the public highways of the state.

 - Utility Tax: Abbreviation for Utility Gross Receipts License Tax. Utility tax is assessed on gross receipts derived from the furnishing of utility services and/or cable services within a school district. The service provider collects the tax based on the rate established by the local authority. The rate cannot exceed 3%.

 - Omitted Tax: Real property determined to have been left off of the property tax roll.

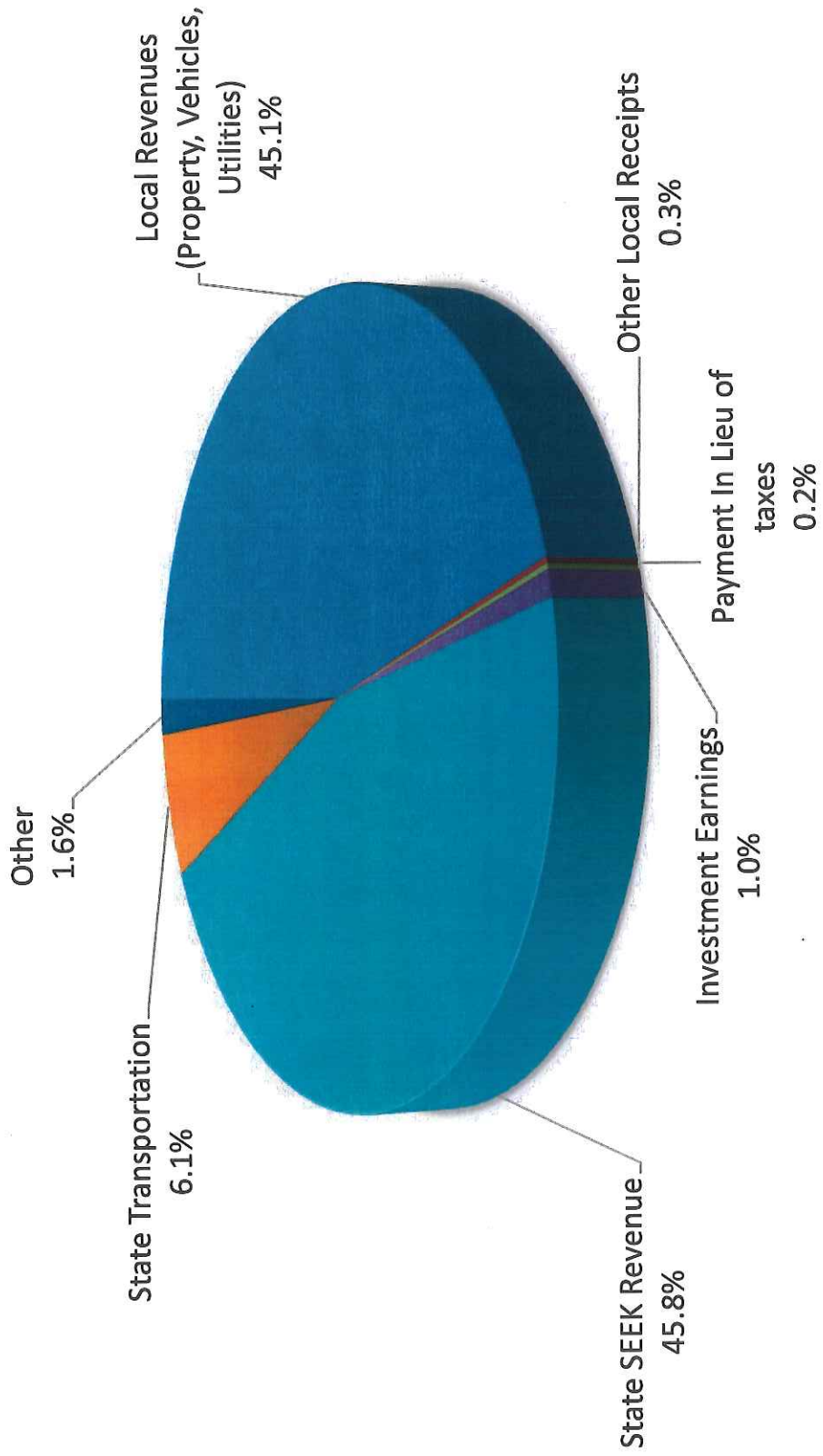
 - Revenue in Lieu of Taxes: This is not actually a tax. With approval of the Kentucky Economic Development Finance Authority, property financed by an Industrial Revenue Bond (IRB) and leased by the issuer to the company is exempt from state and local property tax as long as the bonds remain outstanding and title to the property is held by the issuer. A condition to supporting the project and issuing the bonds may include a requirement that the company agree to make payments in lieu of taxes (PILOTs) equal to all or some portion of the property tax payments the company would be required to pay were it not for the statutory exemption of the IRS-financed property from such taxes. The recipient of PILOTs is typically the school district.
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Henderson County Board of Education

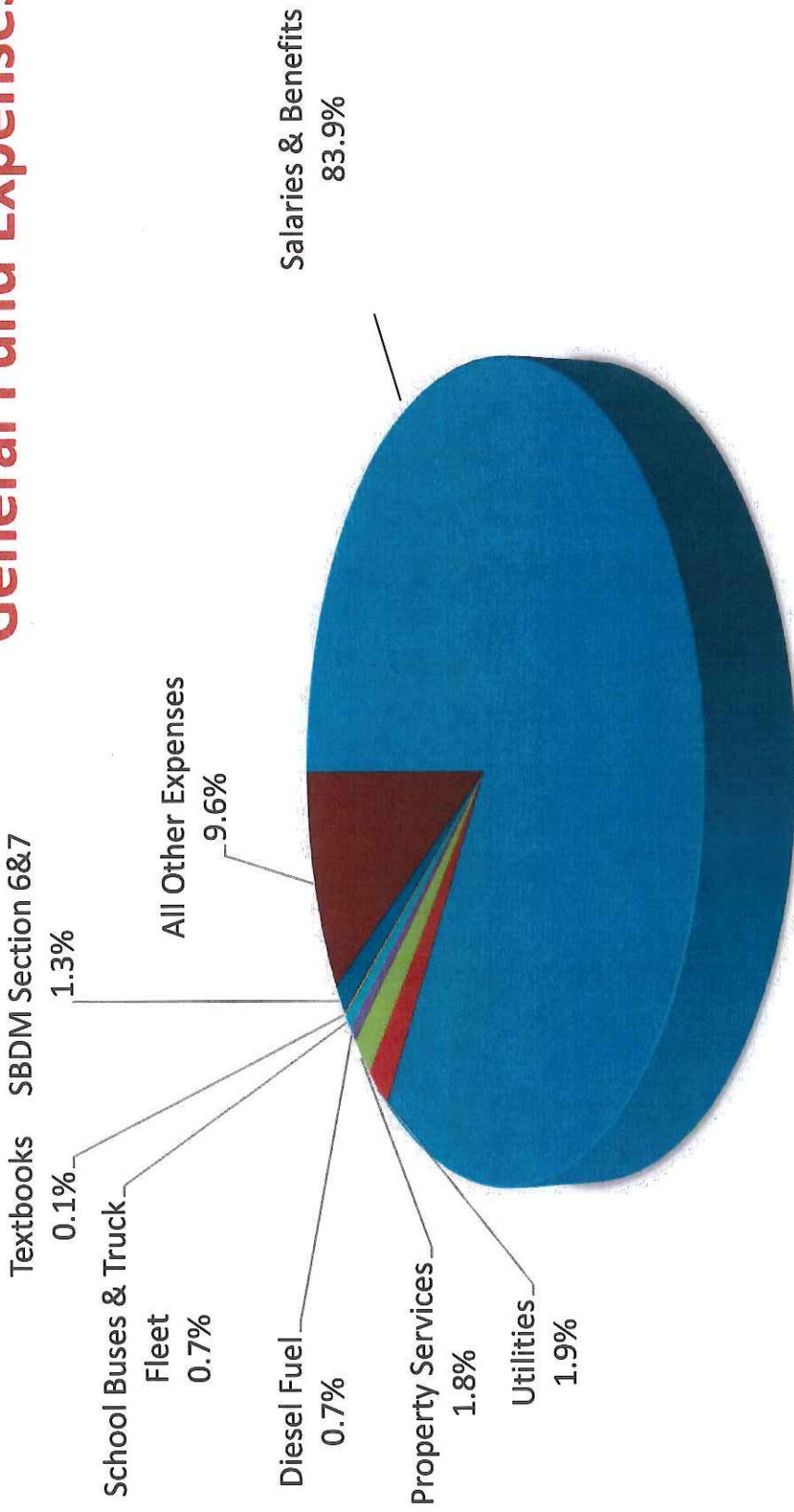
WORKING Budget Fund Summary for 2023-2024

Fund	Fund Description	2022-2023 WORKING Budget	2023-2024 WORKING Budget	Difference vs. 2022-2023 WORKING Budget
1	General Fund	90,767,208	99,742,634	8,975,427
2	Special Revenue	8,827,788	8,862,255	34,467
21	District Activity Fund	13,639	2,871	(10,768)
51	Food Service	10,682,388	13,353,305	2,670,917
310	Capital Outlay	664,376	623,568	(40,808)
320	Building Fund	6,694,386	6,243,082	(451,304)
Total of Operational Funds		\$117,649,785	\$128,827,715	\$11,177,931
400	Debt Service	3,670,745	3,671,522	777
52	Childcare Centers	1,180,491	2,504,955	1,324,464
Grand Total of All Funds		\$122,501,021	\$135,004,192	\$12,503,171
General Fund Contingency		\$10,945,034	\$14,703,715	\$3,758,682
Contingency % All Operational Funds		9.30%	11.41%	2.11%
Contingency % based on Fund 1 and Fund 51 (as defined by KDE)		10.79%	13.00%	2.21%

General Fund Revenues



General Fund Expenses



Henderson County Schools

Fiscal Year 2023-2024 Local Bond Payment Schedule

Date of Payment	Principal or Interest	2012 REF	2014 REF	2015	2016	2020	2021-R	2021	Grand Total
		Refinance	Refinance	CTE	SPOTTSVILLE	Jefferson	HVAC - HCHS Refinance	HVAC - South Heights	
		B12R - IND	B14R - OV	B15 - IND	B16 - IND	B20 - IND	B21R		Grand Total
8/1/2023	Principal				\$591,011.00		\$120,000.00	\$445,000.00	\$1,156,011.00
	Interest	\$870.59			\$151,144.82		\$11,900.00	\$21,856.25	\$185,771.66
10/1/2023	Principal								\$0.00
	Interest								\$0.00
12/1/2023	Principal		\$464,464.00						\$464,464.00
	Interest		\$57,912.19	\$51,496.88		\$206,056.41			\$315,465.48
2/1/2024	Principal	\$87,059.00							\$87,059.00
	Interest	\$870.59					\$10,700.00	\$19,631.25	\$31,201.84
4/1/2024	Principal								\$0.00
	Interest				\$145,234.71				\$145,234.71
6/1/2024	Principal			\$150,000.00		\$825,492.00			\$975,492.00
	Interest		\$53,267.55	\$51,496.88		\$206,056.41			\$310,820.84
2023-2024 Totals	Principal	\$87,059.00	\$464,464.00	\$150,000.00	\$591,011.00	\$825,492.00	\$120,000.00	\$445,000.00	\$2,683,026.00
	Interest	\$1,741.18	\$111,179.74	\$102,993.76	\$296,379.53	\$412,112.82	\$22,600.00	\$41,487.50	\$988,494.53
	Total	\$88,800.18	\$575,643.74	\$252,993.76	\$887,390.53	\$1,237,604.82	\$142,600.00	\$486,487.50	\$3,671,520.53

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES

0999 BEGINNING BALANCE		27,111,237.29	
TOTAL 0999 BEGINNING BALANCE	22,770,598.56	23,127,356.57	27,111,237.29

RECEIPTS

REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	13,966,544.66	14,538,406.07	14,800,000.00
1113 PSC PROPERTY TAX	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	328,805.78	577,817.55	125,000.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	2,307,780.41	2,530,583.60	2,200,000.00
1117W PROPERTY TAX - WATERCRAFT	652,362.05	307,251.36	300,000.00
1118 UNMINED MINERALS TAX	97,803.45	107,813.51	950,000.00
1119 FRANCHISE TAX	1,100,685.61	1,198,231.44	
TOTAL AD VALOREM TAXES	18,453,981.96	19,260,103.53	18,375,000.00

SALES & USE TAXES

1121 UTILITIES TAX	3,977,960.40	4,498,152.54	3,950,000.00
TOTAL SALES & USE TAXES	3,977,960.40	4,498,152.54	3,950,000.00

INCOME TAXES

1131 OCCUPATIONAL LICENSE TAX	.00	.00	.00
TOTAL INCOME TAXES	.00	.00	.00

PENALTIES & INTEREST ON TAXES

1140 PENALTIES & INTEREST ON TAXES	2,648.32	7,794.99	2,500.00
TOTAL PENALTIES & INTEREST ON TAXES	2,648.32	7,794.99	2,500.00

OTHER TAXES

1190 OTHER TAXES	.00	.00	.00
1191 OMITTED PROPERTY TAX	84,904.56	67,308.99	38,651.30
1192 EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES	84,904.56	67,308.99	38,651.30

REVENUE OTHER LOCAL GOVERNMENT UNITS

1280 REVENUE IN LIEU OF TAXES	181,897.25	179,704.01	108,000.00
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HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



GENERAL FUND (L)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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	TOTAL REVENUE	OTHER LOCAL GOVERNMENT UNITS		
TUITION				
1310 TUITION FROM INDIVIDUALS			179,704.01	108,000.00
1312 SUMMER SCHOOL TUITION	82,085.59		86,772.80	40,000.00
1320 TUIT FRM OTH GOVT SRCS W/IN ST	.00		.00	.00
1330 TUIT FRM OTH GOVT SRCS OUT ST	.00		.00	.00
1340 OTHER TUITION	.00		.00	.00
1340SF OTHER-TUITION/SHOP FEES-HCTC	.00		.00	.00
1340TC OTHER-TUITION/TECH CENTER	.00		.00	.00
TOTAL TUITION	82,085.59		86,772.80	40,000.00
TRANSPORTATION				
1410 TRANSP FEES FROM INDIVIDUALS	.00		.00	.00
1420 TRN FEE FM OTH GVT SRC W/IN ST	.00		.00	.00
1430 TRN FEE FRM OTH SRC OUT ST	.00		7,170.00	.00
1430HS Transportation - Head Start	.00		.00	.00
1440 TRNSP FEES OTH PRIV (NOT IND)	.00		.00	.00
1441 TRANSPORT FRM NON-PUBLIC SCHS	.00		.00	.00
1442 TRANSPORT FRM FISCAL COURT	.00		.00	.00
1449 OTHER TRANSPORTATION	.00		.00	.00
TOTAL TRANSPORTATION	.00		7,170.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	219,159.50		346,640.29	500,000.00
1540 INVESTMENT INC FROM REAL PRPTY	.00		.00	.00
TOTAL EARNINGS ON INVESTMENTS	219,159.50		346,640.29	500,000.00
STUDENT ACTIVITIES				
1740 STUDENT FEES - DISTR ACTIVITY	95,439.01		67,547.25	50,000.00
TOTAL STUDENT ACTIVITIES	95,439.01		67,547.25	50,000.00
COMMUNITY SERVICE ACTIVITIES				
1810 CHILD CARE REVENUE	.00		.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00		.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL	.00		.00	.00
1912 BUS RENTAL	.00		.00	.00
1920 CONTRIBUTIONS/DONATIONS	67,876.56		26,600.17	.00
1920K CONTRIBUTION/DONATION-KETS	.00		.00	.00
1930IN INSURANCE PROCEEDS	.00		11,570.51	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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1941	TEXTBOOK SALES	.00	.00
1941TC	Agency Receipts HCTC	.00	.00
1942	TEXTBOOK RENTALS	59,800.00	50,000.00
1942F	textbook rental online fee	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	.00	.00
1952	MISC REV FRM OTH SCH DST OUT ST	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	71,016.11	.00
1990	MISCELLANEOUS REVENUE	200,894.48	75,000.00
1991	TRANSCRIPT FEES	.00	.00
1993	REIMBURSEMENT OF BUS DRIVERS	.00	.00
1995	XTRA EMPLOY PAY/STUDENT ACTIVE	1,290.87	.00

TOTAL OTHER REVENUE FROM LOCAL SOURCES	387,391.34	371,172.14	125,000.00
TOTAL REVENUE FROM LOCAL SOURCES	23,485,467.93	24,892,366.54	23,189,151.30

REVENUE FROM STATE SOURCES

STATE PROGRAM			
3111	SEEK PROGRAM	22,614,136.00	20,554,221.00
3111NB	SEEK - National Board Certific	.00	.00
3111T	SEEK TIER I ALLOTMENT	2,692,933.00	2,168,882.00
3111TR	SEEK TRANSPORTATION	3,048,789.00	3,048,788.00
TOTAL STATE PROGRAM	27,328,231.00	28,355,858.00	25,771,891.00

OTHER STATE FUNDING

3122	VOCATIONAL TRANSPORTATION	15,575.00	.00
3123	STATE VOCATIONAL SCHOOL	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00
3124AR	HCTC Agency Receipts	.00	.00
3124EQ	TECHNICAL SCHOOL EQUIP FUNDS	.00	.00
3124EX	HCTC EXPANSION FUND	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00
3129	KSBJ/KSD TRANSP REIMBURSEMENT	.00	.00
TOTAL OTHER STATE FUNDING	1,379.00	15,575.00	.00

EXPENDITURE REIMBURSEMENTS

3130	NATIONAL BOARD CERTIFICATION	40,000.00	38,000.00
3131	STATE MISC REIMBURSEMENTS	.00	.00
3132	SPEECH LANG PATH REIMBURSEMENT	28,000.00	28,000.00
TOTAL EXPENDITURE REIMBURSEMENTS	25,289.00	68,000.00	66,000.00

RESTRICTED

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3200 RESTRICTED STATE REVENUE	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE			
3800 Rev in Lieu of Taxes/State Src	68,276.14	68,380.52	25,000.00
TOTAL REVENUE IN LIEU OF TAXES/STATE	68,276.14	68,380.52	25,000.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	18,580,447.08	23,076,203.38	22,988,207.35
TOTAL REVENUE FOR ON BEHALF PAYMENTS	18,580,447.08	23,076,203.38	22,988,207.35
TOTAL REVENUE FROM STATE SOURCES	46,003,622.22	51,584,016.90	48,851,098.35
REVENUE FROM FEDERAL SOURCES			
THROUGH INTERMEDIATE AGENCIES			
4700 FEDERAL REV THRU INTERMED SRC	9,250.00	17,021.69	.00
TOTAL THROUGH INTERMEDIATE AGENCIES	9,250.00	17,021.69	.00
FEDERAL REIMBURSEMENT			
4800 FEDERAL REIMBURSEMENTS	.00	.00	.00
4810 MEDICAID REIMBURSEMENT	359,315.21	521,521.85	300,000.00
TOTAL FEDERAL REIMBURSEMENT	359,315.21	521,521.85	300,000.00
TOTAL REVENUE FROM FEDERAL SOURCES	368,565.21	538,543.54	300,000.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	771,199.00	939,322.00	2,209.00
5220 INDIRECT COSTS TRANSFER	281,840.13	287,709.64	288,939.29
TOTAL INTERFUND TRANSFERS	1,053,039.13	1,227,031.64	291,148.29
SALE OR COMP FOR LOSS OF ASSETS			
5311 SALE OF LAND & IMPROVEMENTS	15,060.00	.00	.00
5312 LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	46,810.97	19,530.75	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL SALE OR COMP FOR LOSS OF ASSETS	61,870.97	19,530.75	.00
TOTAL OTHER RECEIPTS	1,114,910.10	1,246,562.39	291,148.29
TOTAL RECEIPTS	70,972,565.46	78,261,489.37	72,631,397.94
TOTAL REVENUES	93,743,164.02	101,388,845.94	99,742,635.23

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

0000 RESTRICT TO REV & BAL SHT ONLY			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	24,305,849.05	24,076,968.09	29,074,345.69
0200 EMPLOYEE BENEFITS	1,742,945.30	1,480,998.42	2,754,199.00
0280 ON-BEHALF	14,463,382.00	17,970,020.00	17,970,020.00
0300 PURCHASED PROF AND TECH SERV	200,838.14	282,415.99	542,087.00
0400 PURCHASED PROPERTY SERVICES	54,769.06	81,064.78	113,793.09
0500 OTHER PURCHASED SERVICES	61,379.08	69,858.94	173,764.57
0600 SUPPLIES	704,663.05	686,447.21	1,225,841.11
0700 PROPERTY	266,917.89	228,144.39	330,698.92
0800 DEBT SERVICE AND MISCELLANEOUS	82,228.53	259,567.15	102,474.85
0840 CONTINGENCY	.00	.00	747,267.26
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	41,882,972.10	45,135,284.97	53,034,491.49

2100 STUDENT SUPPORT SERVICES

0100 SALARIES PERSONNEL SERVICES	2,728,232.04	2,810,046.05	2,974,460.00
0200 EMPLOYEE BENEFITS	299,602.14	305,546.43	386,595.00
0280 ON-BEHALF	1,311,116.00	1,664,557.00	1,664,557.00
0300 PURCHASED PROF AND TECH SERV	4,193.01	5,577.68	19,736.00
0400 PURCHASED PROPERTY SERVICES	15.08	1,342.83	1,200.00
0500 OTHER PURCHASED SERVICES	21,405.91	4,197.97	13,083.55
0600 SUPPLIES	14,859.28	16,939.25	40,445.31
0700 PROPERTY	1,434.86	.00	2,100.00
0800 DEBT SERVICE AND MISCELLANEOUS	794.00	.00	395.00
TOTAL 2100 STUDENT SUPPORT SERVICES	4,381,652.32	4,808,207.21	5,102,571.86

2200 INSTRUCTIONAL STAFF SUPP SERV

0100 SALARIES PERSONNEL SERVICES	1,627,677.81	1,711,113.22	1,875,193.00
0200 EMPLOYEE BENEFITS	172,591.13	176,957.87	244,187.00
0280 ON-BEHALF	268,811.00	398,142.00	398,142.00
0300 PURCHASED PROF AND TECH SERV	16,634.24	16,457.03	12,695.00
0400 PURCHASED PROPERTY SERVICES	16.23	317.31	2,350.00
0500 OTHER PURCHASED SERVICES	25,534.67	34,965.30	65,517.64
0600 SUPPLIES	61,995.42	73,011.03	85,961.00
0700 PROPERTY	9,835.00	.00	6,209.26
0800 DEBT SERVICE AND MISCELLANEOUS	280.00	1,908.82	1,050.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,183,375.50	2,412,872.58	2,691,304.90

2300 DISTRICT ADMIN SUPPORT

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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0100 SALARIES PERSONNEL SERVICES	206,558.15	219,395.28	237,741.00
0200 EMPLOYEE BENEFITS	38,057.73	41,578.67	49,981.39
0280 ON-BEHALF	68,468.00	83,486.00	83,486.00
0300 PURCHASED PROF AND TECH SERV	545,764.82	492,906.95	549,500.00
0400 PURCHASED PROPERTY SERVICES	1,880.28	2,84.32	2,850.00
0500 OTHER PURCHASED SERVICES	202,101.76	250,038.06	295,830.00
0600 SUPPLIES	3,923.87	1,787.56	29,064.40
0700 PROPERTY			2,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	22,997.57	67,290.68	37,500.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,089,752.18	1,156,567.52	1,287,972.79

2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	2,765,298.38	3,046,214.58	3,543,989.00
0200 EMPLOYEE BENEFITS	410,626.49	442,908.49	490,494.00
0280 ON-BEHALF	1,114,193.00	1,455,272.00	1,455,272.00
0300 PURCHASED PROF AND TECH SERV	486.00	6,818.98	1,700.00
0400 PURCHASED PROPERTY SERVICES	11,759.01	14,594.45	2,366.71
0500 OTHER PURCHASED SERVICES	17,243.83	17,006.39	13,900.00
0600 SUPPLIES	58,233.46	40,098.19	107,026.00
0700 PROPERTY	13,567.38	53,937.76	
0800 DEBT SERVICE AND MISCELLANEOUS	2,060.00	4,475.00	925.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	4,393,467.55	5,081,325.84	5,615,672.71

2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	1,274,864.57	1,469,377.41	1,514,264.00
0200 EMPLOYEE BENEFITS	296,703.90	357,494.90	357,830.00
0280 ON-BEHALF	360,823.42	451,232.98	451,232.98
0300 PURCHASED PROF AND TECH SERV	22,173.45	20,115.19	61,109.00
0400 PURCHASED PROPERTY SERVICES	84,477.80	41,242.45	108,301.00
0500 OTHER PURCHASED SERVICES	250,737.69	223,512.94	208,172.17
0600 SUPPLIES	89,048.10	-86,658.24	275,186.00
0700 PROPERTY	1,368,223.85	789,190.00	615,884.53
0800 DEBT SERVICE AND MISCELLANEOUS	14,160.73	14,090.06	19,555.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	3,761,213.51	3,279,597.69	3,611,534.68

2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	2,179,220.45	2,438,216.31	2,620,948.00
0200 EMPLOYEE BENEFITS	786,394.55	853,871.82	1,017,256.00
0280 ON-BEHALF	442,002.00	494,952.00	494,952.00
0300 PURCHASED PROF AND TECH SERV	467,032.10	415,507.65	825,085.70
0400 PURCHASED PROPERTY SERVICES	836,718.21	853,999.41	980,107.21
0500 OTHER PURCHASED SERVICES	657,642.16	851,943.75	862,232.48
0600 SUPPLIES	1,432,362.49	1,316,539.74	1,616,780.92
0700 PROPERTY	29,747.72	34,058.53	128,750.00
0800 DEBT SERVICE AND MISCELLANEOUS	12,840.40	11,811.85	15,425.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	6,843,960.08	7,270,901.06	8,561,537.31
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	1,751,988.39	1,774,517.33	2,127,893.00
0200 EMPLOYEE BENEFITS	676,124.83	700,818.27	836,553.74
0280 ON-BEHALF	384,873.00	370,839.00	370,839.00
0300 PURCHASED PROF AND TECH SERV	18,564.50	8,883.14	14,200.00
0400 PURCHASED PROPERTY SERVICES	62,874.45	22,577.55	46,100.00
0500 OTHER PURCHASED SERVICES	224,031.37	229,514.40	273,525.00
0600 SUPPLIES	567,709.27	560,851.82	674,181.93
0700 PROPERTY	765,855.69	587,423.40	486,210.00
0800 DEBT SERVICE AND MISCELLANEOUS	-19,115.34	-26,866.79	74,287.85
TOTAL 2700 STUDENT TRANSPORTATION	4,432,906.16	4,228,558.12	4,903,790.52
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	.00	205.41	.00
0200 EMPLOYEE BENEFITS	.00	18.79	.00
0280 ON-BEHALF	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	224.20	.00
3200 DAY CARE OPERATIONS			
0280 ON-BEHALF	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
4100 LAND/SITE ACQUISITIONS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	.00	.00
4300 ARCHITECTURAL/ENGIN			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0700 PROPERTY	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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TOTAL 4300 ARCHITECTURAL/ENGIN	.00	.00	.00
4700 BUILDING IMPROVEMENTS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	65,793.76	70,043.76	70,044.00
TOTAL 5100 DEBT SERVICE	65,793.76	70,043.76	70,044.00
5200 FUND TRANSFERS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	688,207.50	856,916.49	160,000.00
TOTAL 5200 FUND TRANSFERS	688,207.50	856,916.49	160,000.00
5300 CONTINGENCY			
0840 CONTINGENCY	.00	.00	14,703,714.97
TOTAL 5300 CONTINGENCY	.00	.00	14,703,714.97
TOTAL EXPENDITURES	69,723,300.66	74,300,499.44	99,742,635.23
TOTAL FOR GENERAL FUND (1)	24,019,863.36	27,088,346.50	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



SPECIAL REVENUE (2) PRIOR FY 2 LAST FY BUDGET

	ACTUALS	ACTUALS	APPROP
REVENUES			
0999 BEGINNING BALANCE			.00
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TUITION			
1310 TUITION FROM INDIVIDUALS	2,200.00	3,100.00	.00
1331 TUIT FRM SCH DIST O/SIDE ST	.00	.00	.00
TOTAL TUITION	2,200.00	3,100.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	91,659.82	106,801.89	14,825.00
1925 REIMBURSEMENTS(NON-GVT) PD	.00	.00	.00
1930IN INSURANCE PROCEEDS	.00	.00	.00
1990 MISCELLANEOUS REVENUE	1,431.28	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	93,091.10	106,801.89	14,825.00
TOTAL REVENUE FROM LOCAL SOURCES	95,291.10	109,901.89	14,825.00
REVENUE FROM STATE SOURCES			
STATE PROGRAM			
3111 SEEK PROGRAM	.00	.00	.00
TOTAL STATE PROGRAM	.00	.00	.00
OTHER STATE FUNDING			
3124 DIST VOCATIONAL SCHOOL	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00
RESTRICTED			
3200 RESTRICTED STATE REVENUE	3,106,905.53	3,635,879.55	3,737,616.17
TOTAL RESTRICTED	3,106,905.53	3,635,879.55	3,737,616.17
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf payments by KDE	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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TOTAL REVENUE FROM STATE SOURCES	3,106,905.53	3,635,879.55	3,737,616.17
REVENUE FROM FEDERAL SOURCES			
RESTRICTED DIRECT			
4300 RESTRICTED DIRECT FEDERAL	-10,609.13	57,262.68	.00
TOTAL RESTRICTED DIRECT	-10,609.13	57,262.68	.00
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FED THRU STATE	13,668,406.48	10,257,161.10	4,921,279.06
TOTAL RESTRICTED THROUGH THE STATE	13,668,406.48	10,257,161.10	4,921,279.06
THROUGH INTERMEDIATE AGENCIES			
4700 FEDERAL REV THRU INTERMED SRC	26,852.28	25,269.99	28,535.00
TOTAL THROUGH INTERMEDIATE AGENCIES	26,852.28	25,269.99	28,535.00
TOTAL REVENUE FROM FEDERAL SOURCES	13,684,649.63	10,339,693.77	4,949,814.06
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	137,861.00	137,861.47	160,000.00
TOTAL INTERFUND TRANSFERS	137,861.00	137,861.47	160,000.00
TOTAL OTHER RECEIPTS	137,861.00	137,861.47	160,000.00
TOTAL RECEIPTS	17,024,707.26	14,223,336.68	8,862,255.23
TOTAL REVENUES	17,024,707.26	14,223,336.68	8,862,255.23

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2) PRIOR FY 2 LAST FY BUDGET

ACTUALS

ACTUALS

APPROP

EXPENDITURES

	PRIOR FY 2	LAST FY	BUDGET
	ACTUALS	ACTUALS	APPROP
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	7,009,439.56	7,617,460.91	6,923,111.60
0200 EMPLOYEE BENEFITS	1,589,520.66	1,822,818.33	47,931.43
0300 PURCHASED PROF AND TECH SERV	310,749.63	321,001.97	54,600.00
0400 PURCHASED PROPERTY SERVICES	13,418.68	12,318.31	.00
0500 OTHER PURCHASED SERVICES	114,721.05	163,085.79	97,722.80
0600 SUPPLIES	2,419,029.60	877,992.64	206,531.17
0700 PROPERTY	2,578,757.40	599,064.07	50,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	11,445.01	17,044.55	13,000.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	14,047,081.59	11,430,786.57	7,392,897.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	83,915.63	6,704.85	.00
0200 EMPLOYEE BENEFITS	14,684.14	2,191.62	.00
0300 PURCHASED PROF AND TECH SERV	29.00	244.65	.00
0500 OTHER PURCHASED SERVICES	.00	293.59	.00
0600 SUPPLIES	38,358.16	34,580.48	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	136,986.93	44,015.19	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	651,880.33	616,290.71	266,825.00
0200 EMPLOYEE BENEFITS	196,984.15	190,121.84	.00
0300 PURCHASED PROF AND TECH SERV	33,860.38	21,491.00	.00
0500 OTHER PURCHASED SERVICES	15,925.86	44,559.69	.00
0600 SUPPLIES	1,620.17	500.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	900,270.89	872,963.24	266,825.00
2300 DISTRICT ADMIN SUPPORT			
0600 SUPPLIES	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	153,562.44	97,927.44	.00
0200 EMPLOYEE BENEFITS	7,625.03	4,911.12	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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0500 OTHER PURCHASED SERVICES	.00	59.40	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	161,187.47	102,897.96	.00
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	26.58	618.19	.00
0200 EMPLOYEE BENEFITS	11.30	261.34	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	37.88	879.53	.00
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	286,293.73	308,970.24	.00
0200 EMPLOYEE BENEFITS	169,512.69	176,108.45	.00
0600 SUPPLIES	276.14	6,260.64	.00
TOTAL 3200 DAY CARE OPERATIONS	456,082.56	491,339.33	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	763,405.16	751,724.00	1,062,775.05
0200 EMPLOYEE BENEFITS	162,566.52	149,285.29	68,884.25
0300 PURCHASED PROF AND TECH SERV	37,906.05	18,719.63	16,348.13
0400 PURCHASED PROPERTY SERVICES	684.38	2,165.06	.00
0500 OTHER PURCHASED SERVICES	12,143.88	19,532.61	27,461.59
0600 SUPPLIES	248,813.66	326,504.98	24,855.21
0700 PROPERTY	2,863.34	5,271.53	.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,964.11	4,434.00	.00
TOTAL 3300 COMMUNITY SERVICES	1,230,347.10	1,277,637.10	1,200,324.23

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	92,712.84	2,817.76	2,209.00
0900 OTHER ITEMS			
TOTAL 5200 FUND TRANSFERS	92,712.84	2,817.76	2,209.00
TOTAL EXPENDITURES	17,024,707.26	14,223,336.68	8,862,255.23
TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

DIST ACTIVITY (SPEC REV ANN) () PRIOR FY 2 ACTUALS LAST FY 2 ACTUALS BUDGET APPROP

	PRIOR FY 2 ACTUALS	LAST FY 2 ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
STUDENT ACTIVITIES			
1710 ADMISSIONS-DISTRICT ACT FUNDS	.00	.00	.00
1720 BOOKSTORE SALES	.00	.00	158.28
1730 CLUB & OTHER DUES - DIST ACTIV	.00	.00	.00
1740 STUDENT FEES - DISTR ACTIVITY	.00	.00	594.92
1740T TEXTBOOK FEES-ACTIVITY FUNDS	.00	.00	.00
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00
1760 BOARD CONTRIBUTIONS (ACTIVITY)	.00	.00	.00
1770 OTHER STUDENT ACTIVITY INCOME	250.00	.00	.00
1790 ADVERTISING REVENUE	.00	.00	.00
1790A CONCESSIONS	.00	.00	.00
1790C FUNDRAISER-ACTIVITY NON STUDEN	.00	.00	2,117.50
1790F PICTURE PROFITS	.00	.00	.00
1790P SCHOOL STORE (DAILY SALES)	.00	.00	.00
TOTAL STUDENT ACTIVITIES	250.00	.00	2,870.70
TOTAL REVENUE FROM LOCAL SOURCES	250.00	.00	2,870.70
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	39,998.93	19,261.05	.00
TOTAL INTERFUND TRANSFERS	39,998.93	19,261.05	.00
TOTAL OTHER RECEIPTS	39,998.93	19,261.05	.00
TOTAL RECEIPTS	40,248.93	19,261.05	2,870.70
TOTAL REVENUES	40,248.93	19,261.05	2,870.70

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



PRIOR FY 2
ACTUALS
BUDGET
APPROP

DIST ACTIVITY (SPEC REV ANN) (LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES		
0000 RESTRICT TO REV & BAL SHT ONLY		
0200 EMPLOYEE BENEFITS	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00
1000 INSTRUCTION		
0100 SALARIES PERSONNEL SERVICES	3,500.00	.00
0200 EMPLOYEE BENEFITS	1,177.23	.00
0300 PURCHASED PROF AND TECH SERV	6,364.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00
0500 OTHER PURCHASED SERVICES	75.00	.00
0600 SUPPLIES	3,981.23	594.92
0700 PROPERTY	1,859.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,839.00	.00
0840 CONTINGENCY	.00	.00
TOTAL 1000 INSTRUCTION	24,162.46	594.92
2200 INSTRUCTIONAL STAFF SUPP SERV		
0300 PURCHASED PROF AND TECH SERV	.00	.00
0600 SUPPLIES	1,355.78	158.28
0700 PROPERTY	.00	2,117.50
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,355.78	2,275.78
2600 PLANT OPERATIONS & MAINTENANCE		
0400 PURCHASED PROPERTY SERVICES	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00
0600 SUPPLIES	6,096.29	.00
0700 PROPERTY	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	6,096.29	.00
TOTAL EXPENDITURES	31,614.53	2,870.70
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	8,634.40	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



STUDENT ACTIVITY FUND (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	4,380.63	8,023.29	.00
TOTAL EARNINGS ON INVESTMENTS	4,380.63	8,023.29	.00
STUDENT ACTIVITIES			
1710 ADMISSIONS-DISTRICT ACT FUNDS	211,526.80	289,474.58	.00
1720 BOOKSTORE SALES	.00	.00	.00
1730 CLUB & OTHER DUES - DIST ACTIV	20,679.64	22,662.63	.00
1740 STUDENT FEES - DISTR ACTIVITY	574,688.96	522,255.88	.00
1750 DONATIONS (ACTIVITY FND)	16,558.82	9,928.65	.00
1790 OTHER STUDENT ACTIVITY INCOME	798,372.79	1,269,979.83	.00
TOTAL STUDENT ACTIVITIES	1,621,827.01	2,114,301.57	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	91,627.98	76,540.32	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	91,627.98	76,540.32	.00
TOTAL REVENUE FROM LOCAL SOURCES	1,717,835.62	2,198,865.18	.00
TOTAL RECEIPTS	1,717,835.62	2,198,865.18	.00
TOTAL REVENUES	1,717,835.62	2,198,865.18	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



STUDENT ACTIVITY FUND (25) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

EXPENDITURES

1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	8,352.39	30,636.74	.00
0300 PURCHASED PROF AND TECH SERV	96,629.31	273,259.36	.00
0400 PURCHASED PROPERTY SERVICES	14,101.28	11,623.61	.00
0500 OTHER PURCHASED SERVICES	90,835.42	174,062.30	.00
0600 SUPPLIES	1,002,091.25	1,147,071.04	.00
0700 PROPERTY	11,240.46	642.36	.00
0800 DEBT SERVICE AND MISCELLANEOUS	294,828.33	281,681.70	.00
TOTAL 1000 INSTRUCTION	1,518,078.44	1,918,977.11	.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	193.49	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	136.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	578.46	.00
0600 SUPPLIES	11,449.76	13,140.94	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	5,283.99	3,633.05	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	16,927.24	17,488.45	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	38,184.19	57,194.31	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	18,600.20	14,424.80	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	56,784.39	71,619.11	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



STUDENT ACTIVITY FUND (25) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	210.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	193.07	.00
0600	SUPPLIES	1,813.25	528.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	9,221.37	9,178.50	.00
	TOTAL 2700 STUDENT TRANSPORTATION	11,244.62	9,899.57	.00
2900	OTHER INSTRUCTIONAL			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2900 OTHER INSTRUCTIONAL	.00	.00	.00
3900	OTHER NON-INSTRUCTION			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	440.00	175.98	.00
0400	PURCHASED PROPERTY SERVICES	3,466.22	4,291.90	.00
0500	OTHER PURCHASED SERVICES	.00	30.04	.00
0600	SUPPLIES	25,496.63	36,852.01	.00
0700	PROPERTY	59.68	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	19,030.99	18,541.67	.00
	TOTAL 3900 OTHER NON-INSTRUCTION	48,493.52	59,891.60	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	39,998.93	19,261.05	.00
	TOTAL 5200 FUND TRANSFERS	39,998.93	19,261.05	.00
	TOTAL EXPENDITURES	1,691,527.14	2,097,136.89	.00
	TOTAL FOR STUDENT ACTIVITY FUND (25)	26,308.48	101,728.29	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



CAPITAL OUTLAY FUND (310) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00		.00	392.92
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	917.52	3,401.70		15,000.00
1510SF SFCC Interest Income	.00	.00		.00
TOTAL EARNINGS ON INVESTMENTS	917.52	3,401.70		15,000.00
TOTAL REVENUE FROM LOCAL SOURCES	917.52	3,401.70		15,000.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	656,483.00	656,483.00		608,175.00
TOTAL RESTRICTED	656,483.00	656,483.00		608,175.00
TOTAL REVENUE FROM STATE SOURCES	656,483.00	656,483.00		608,175.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00		.00	.00
TOTAL INTERFUND TRANSFERS	.00		.00	.00
TOTAL OTHER RECEIPTS	.00		.00	.00
TOTAL RECEIPTS	657,400.52	659,884.70		623,175.00
TOTAL REVENUES	657,400.52	659,884.70		623,567.92

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES			
2600 PLANT OPERATIONS & MAINTENANCE			
0500 OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5100 DEBT SERVICE			
0840 CONTINGENCY	.00	.00	623,567.92
TOTAL 5100 DEBT SERVICE	.00	.00	623,567.92
5200 FUND TRANSFERS			
0900 OTHER ITEMS	554,624.82	659,884.70	.00
TOTAL 5200 FUND TRANSFERS	554,624.82	659,884.70	.00
TOTAL EXPENDITURES	554,624.82	659,884.70	623,567.92
TOTAL FOR CAPITAL OUTLAY FUND (310)	102,775.70	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



BUILDING_FUND (320) PRIOR FY 2 LAST FY BUDGET

	ACTUALS	ACTUALS	APPROP
REVENUES			
0999 BEGINNING BALANCE	.00	.00	24,022.47
TOTAL 0999 BEGINNING BALANCE	.00	.00	
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	3,372,136.00	3,546,548.00	3,724,260.00
1113 PSC PROPERTY TAX	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	.00	.00	.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	.00	.00	.00
1118 UNMINED MINERALS TAX	.00	.00	.00
TOTAL AD VALOREM TAXES	3,372,136.00	3,546,548.00	3,724,260.00
PENALTIES & INTEREST ON TAXES			
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	.00	.00	.00
1192 EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES	.00	.00	.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	6,076.96	10,435.76	40,000.00
1510SF SFCC Interest Income	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	6,076.96	10,435.76	40,000.00
OTHER REVENUE FROM LOCAL SOURCES			
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	3,378,212.96	3,556,983.76	3,764,260.00
REVENUE FROM STATE SOURCES			
RESTRICTED			

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

BUILDING FUND (320)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3200 RESTRICTED STATE REVENUE	2,641,244.00	3,123,316.00	2,454,800.00
TOTAL RESTRICTED	2,641,244.00	3,123,316.00	2,454,800.00
TOTAL REVENUE FROM STATE SOURCES	2,641,244.00	3,123,316.00	2,454,800.00
OTHER RECEIPTS			
BOND PROCEEDS			
5110Q BOND PROCEEDS - QZAB	.00	.00	.00
TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS			
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5312 LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	.00	.00	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	6,019,456.96	6,680,299.76	6,219,060.00
TOTAL REVENUES	6,019,456.96	6,680,299.76	6,243,082.47

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

BUILDING FUND (320)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

4500 BUILDING ACQUISITIONS & CONSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	.00	.00
5100 DEBT SERVICE			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0840 CONTINGENCY	.00	.00	2,571,560.47
TOTAL 5100 DEBT SERVICE	.00	.00	2,571,560.47
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	4,481,067.71	8,218,689.01	3,671,522.00
TOTAL 5200 FUND TRANSFERS	4,481,067.71	8,218,689.01	3,671,522.00
TOTAL EXPENDITURES	4,481,067.71	8,218,689.01	6,243,082.47
TOTAL FOR BUILDING FUND (320)	1,538,389.25	-1,538,389.25	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



CONSTRUCTION FUND (360) PRIOR FY 2 LAST FY 2 BUDGET APPROV
ACTUALS ACTUALS

REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TRANSPORTATION			
1420 TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00
TOTAL TRANSPORTATION	.00	.00	.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
1510S INTEREST INC. SFCC ESCROW	.00	.00	.00
1510SF SFCC Interest Income	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1930IN INSURANCE PROCEEDS	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
OTHER STATE FUNDING			
3124EX HCTC EXPANSION FUND	.00	.00	.00
TOTAL OTHER STATE FUNDING	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
OTHER RECEIPTS			
BOND PROCEEDS			
5110 BOND PRINCIPAL PROCEEDS		497,034.98	.00
5110Q BOND PROCEEDS - QZAB		.00	.00
5110SF BOND PROCEEDS - SFCC		3,983,600.00	.00
TOTAL BOND PROCEEDS	4,630,000.00	4,480,634.98	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



CONSTRUCTION FUND (360) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

INTERFUND TRANSFERS			
5210 FUND TRANSFER	2,029,121.28	4,987,682.00	.00
5210CN FUND TRANSFER-CHILD NUTRITION	.00	.00	.00
5210CO FUND TRANSFER CAPITAL OUTLAY	.00	.00	.00
5210SF SFCC CASH TRANSFERS	.00	.00	.00
TOTAL INTERFUND TRANSFERS	2,029,121.28	4,987,682.00	.00
SALE OR COMP FOR LOSS OF ASSETS			
5332 LOSS COMP - BUILDINGS	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
TOTAL OTHER RECEIPTS	6,659,121.28	9,468,316.98	.00
TOTAL RECEIPTS	6,659,121.28	9,468,316.98	.00
TOTAL REVENUES	6,659,121.28	9,468,316.98	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

0000 RESTRICT TO REV & BAL SHT ONLY			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	278,245.94	279,942.16	.00
0400 PURCHASED PROPERTY SERVICES	13,670,615.37	4,228,644.91	.00
0500 OTHER PURCHASED SERVICES	7,402.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	859,348.05	43,300.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	14,815,611.36	4,551,887.07	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	129,880.00	.00
0900 OTHER ITEMS	56,313.46	367,154.98	.00
TOTAL 5100 DEBT SERVICE	56,313.46	497,034.98	.00
5200 FUND TRANSFERS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0900 OTHER ITEMS	199,716.75	.00	.00
TOTAL 5200 FUND TRANSFERS	199,716.75	.00	.00
TOTAL EXPENDITURES	15,071,641.57	5,048,922.05	.00
TOTAL FOR CONSTRUCTION FUND (360)	-8,412,520.29	4,419,394.93	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



DEBT SERVICE FUND (400) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	673,668.50	673,668.92	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	673,668.50	673,668.92	.00
TOTAL REVENUE FROM STATE SOURCES	673,668.50	673,668.92	.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED DIRECT			
4300 RESTRICTED DIRECT FEDERAL	.00	.00	.00
TOTAL RESTRICTED DIRECT	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
BOND PROCEEDS			
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00
5120 BOND PREMIUM OR DISCOUNT	.00	.00	.00
5130 ACCRUED BOND INTEREST	.00	.00	.00
TOTAL BOND PROCEEDS	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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INTERFUND TRANSFERS			
5210 FUND TRANSFER	3,076,430.50	3,670,624.73	3,671,522.00
TOTAL INTERFUND TRANSFERS	3,076,430.50	3,670,624.73	3,671,522.00
TOTAL OTHER RECEIPTS	3,076,430.50	3,670,624.73	3,671,522.00
TOTAL RECEIPTS	3,750,099.00	4,344,293.65	3,671,522.00
TOTAL REVENUES	3,750,099.00	4,344,293.65	3,671,522.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

DEBT SERVICE FUND (400)		PRIOR FY 2	LAST FY	BUDGET
		ACTUALS	ACTUALS	APPROP

EXPENDITURES

5100 DEBT SERVICE				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	3,750,099.00	4,344,293.65	3,671,522.00	3,671,522.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	3,750,099.00	4,344,293.65	3,671,522.00	3,671,522.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES	3,750,099.00	4,344,293.65	3,671,522.00	3,671,522.00
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
0999 BEGINNING BALANCE	6,051,116.42	7,380,366.94	6,461,804.14
TOTAL 0999 BEGINNING BALANCE			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS	17,415.33	39,377.46	275,000.00
1510 INTEREST ON INVESTMENTS	17,415.33	39,377.46	275,000.00
TOTAL EARNINGS ON INVESTMENTS			
FOOD SERVICE			
1611 REIMBURSABLE SCHOOL LUNCH PRG	52,951.08	80,982.22	60,000.00
1612 REIMBURSABLE SCH BREAKFAST PRG	.00	.00	.00
1621 NON-REIMBURSABLE LUNCH PRG	.00	.00	.00
1621S NON-REIMB LUNCH SUMMER FEED	.00	.00	.00
1622 NON-REIMBURSABLE BREAKFAST PRG	.00	.00	.00
1622S NON-REIMBURSE BREAKFAST SUMMER	.00	.00	.00
1624 NON-REIMBURSABLE A LA CARTE PRG	.00	.00	.00
1631 CATERING	3,335.87	530.70	.00
TOTAL FOOD SERVICE	56,286.95	81,512.92	60,000.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990 MISCELLANEOUS REVENUE	14,421.57	17,890.44	5,000.00
1990S MISC REVENUE SUMMER FEEDING	.00	.00	.00
1994 RETURN FOR INSUFFICIENT CHECKS	-371.90	-1,128.30	100.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	14,049.67	16,762.14	5,100.00
TOTAL REVENUE FROM LOCAL SOURCES	87,751.95	137,652.52	340,100.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	33,628.58	51,821.58	15,000.00
TOTAL RESTRICTED	33,628.58	51,821.58	15,000.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	297,960.00	370,844.00	371,000.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



CHILD NUTRITION FUND (51) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

TOTAL REVENUE FOR ON BEHALF PAYMENTS	297,960.00	370,844.00	371,000.00
TOTAL REVENUE FROM STATE SOURCES	331,588.58	422,665.58	386,000.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FED THRU STATE	5,475,159.32	5,595,808.23	5,406,000.00
4500F RESTRICTED FEDERAL FRUIT & VEG	.00	220,954.41	179,401.00
4500S RESTRICTED FEDERAL SUMMER FEED	1,036,986.50	1,114,996.98	50,000.00
TOTAL RESTRICTED THROUGH THE STATE	6,512,145.82	6,931,759.62	5,635,401.00
CHILD NUTRITION PROGRAM DONATED COMMODIT			
4950 CHILD NUTR PRG DONATED COMMOD	568,343.78	770,674.15	530,000.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	568,343.78	770,674.15	530,000.00
TOTAL REVENUE FROM FEDERAL SOURCES	7,080,489.60	7,702,433.77	6,165,401.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS			
5341 SALE OF EQUIPMENT ETC	.00	.00	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	7,499,830.13	8,262,751.87	6,891,501.00
TOTAL REVENUES	13,550,946.55	15,643,118.81	13,353,305.14

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



CHILD NUTRITION FUND (51)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	1,469,045.72	1,826,648.58	2,197,952.00
0200 EMPLOYEE BENEFITS	563,836.86	635,372.35	839,286.00
0280 ON-BEHALF	297,960.00	370,844.00	371,000.00
0300 PURCHASED PROF AND TECH SERV	29,842.32	30,824.72	30,270.06
0400 PURCHASED PROPERTY SERVICES	.00	26,977.82	2,943.59
0500 OTHER PURCHASED SERVICES	30,214.23	37,110.29	75,323.48
0600 SUPPLIES	3,301,637.71	3,927,977.39	4,225,134.34
0700 PROPERTY	205,278.98	1,000,277.14	1,379,515.84
0800 DEBT SERVICE AND MISCELLANEOUS	3,616.50	3,404.00	6,252.63
0840 CONTINGENCY	.00	.00	3,936,687.91
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	5,901,432.32	7,859,436.29	13,064,365.85
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	280,122.29	284,891.88	288,939.29
TOTAL 5200 FUND TRANSFERS	280,122.29	284,891.88	288,939.29
TOTAL EXPENDITURES	6,181,554.61	8,144,328.17	13,353,305.14
TOTAL FOR CHILD NUTRITION FUND (51)	7,369,391.94	7,498,790.64	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



Child Care Fund (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
0999 BEGINNING BALANCE			1,707,954.50
TOTAL 0999 BEGINNING BALANCE	636,204.81	1,156,107.32	
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TUITION			
1310 TUITION FROM INDIVIDUALS	.00	.00	.00
TOTAL TUITION	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES			
1810 CHILD CARE REVENUE	679,904.23	763,974.66	767,000.00
TOTAL COMMUNITY SERVICE ACTIVITIES	679,904.23	763,974.66	767,000.00
TOTAL REVENUE FROM LOCAL SOURCES	679,904.23	763,974.66	767,000.00
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	25,574.00	29,921.00	30,000.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	25,574.00	29,921.00	30,000.00
TOTAL REVENUE FROM STATE SOURCES	25,574.00	29,921.00	30,000.00
TOTAL RECEIPTS	705,478.23	793,895.66	797,000.00
TOTAL REVENUES	1,341,683.04	1,950,002.98	2,504,954.50

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

Child Care Fund (52) PRIOR FY 2 LAST FY BUDGET

EXPENDITURES	ACTUALS	ACTUALS	APPROP
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	126,090.46	147,392.66	561,187.00
0200 EMPLOYEE BENEFITS	45,460.23	49,137.57	226,076.00
0280 ON-BEHALF	25,574.00	29,921.00	30,000.00
0300 PURCHASED PROF AND TECH SERV	1,159.00	1,609.30	5,860.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	300.00
0500 OTHER PURCHASED SERVICES	.00	216.00	2,000.00
0600 SUPPLIES	19,684.83	11,654.75	53,840.00
0700 PROPERTY	.00	.00	3,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,171.20	2,117.20	3,975.00
0840 CONTINGENCY	.00	.00	1,618,216.50
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	219,159.72	242,048.48	2,504,954.50
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	219,159.72	242,048.48	2,504,954.50
TOTAL FOR Child Care Fund (52)	1,122,523.32	1,707,954.50	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



Adult Education Fund (54) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TUITION			
1310 TUITION FROM INDIVIDUALS	.00	.00	.00
1310R Tuition Reimbursements	.00	.00	.00
TOTAL TUITION	.00	.00	.00
STUDENT ACTIVITIES			
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

Adult Education Fund (54)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

1000 INSTRUCTION

0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR Adult Education Fund (54)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
RECEIPTS			
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FED THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

Fiscal Agent Fund (6)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

1000 INSTRUCTION			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR Fiscal Agent Fund (6)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



DAYCARE CENTER FUND (61) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
COMMUNITY SERVICE ACTIVITIES			
1800 COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 On-Behalf Payments by KDE	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

DAYCARE CENTER FUND (61)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR DAYCARE CENTER FUND (61)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



COMMUNITY EDUCATION FUND (62) PRIOR FY 2 ACTUALS LAST FY 2 ACTUALS BUDGET APPROP

REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TUITION			
1310 TUITION FROM INDIVIDUALS	.00	.00	.00
1310R Tuition Reimbursements	.00	.00	.00
TOTAL TUITION	.00	.00	.00
STUDENT ACTIVITIES			
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1941 TEXTBOOK SALES	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



COMMUNITY EDUCATION FUND (62) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

EXPENDITURES

1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR COMMUNITY EDUCATION FUND (62)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



GOVERNMENTAL ASSETS (\$)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
OTHER REVENUE FROM LOCAL SOURCES			
1930 Gain or Loss on Sale of Assets	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
SALE OR COMP FOR LOSS OF ASSETS			
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00



HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	1,544,810.88	1,349,011.19	.00
TOTAL 1000 INSTRUCTION	1,544,810.88	1,349,011.19	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	1,720.90	19,527.09	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,720.90	19,527.09	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	80,085.66	93,284.42	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	80,085.66	93,284.42	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	23,795.50	36,082.31	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	23,795.50	36,082.31	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	7,342.10	30,816.29	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	7,342.10	30,816.29	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	1,016,808.55	1,025,262.83	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,016,808.55	1,025,262.83	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	504,568.56	490,476.76	.00
TOTAL 2700 STUDENT TRANSPORTATION	504,568.56	490,476.76	.00
TOTAL EXPENDITURES	3,179,132.15	3,044,460.89	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-3,179,132.15	-3,044,460.89	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
OTHER REVENUE FROM LOCAL SOURCES			
1930 Gain or Loss on Sale of Assets	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

FOOD SERVICE ASSETS (81)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	53,805.95	108,535.15	.00
0700 PROPERTY			.00
TOTAL 3100 FOOD SERVICE OPERATION	53,805.95	108,535.15	.00
TOTAL EXPENDITURES	53,805.95	108,535.15	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-53,805.95	-108,535.15	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



DAY CARE ASSETS (82)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
OTHER REVENUE FROM LOCAL SOURCES			
1930 Gain or Loss on Sale of Assets	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00



HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024

DAY CARE ASSETS (82)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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EXPENDITURES

3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	1,900.65	1,900.65	.00
0700 PROPERTY			.00
TOTAL 3200 DAY CARE OPERATIONS	1,900.65	1,900.65	.00
TOTAL EXPENDITURES	1,900.65	1,900.65	.00
TOTAL FOR DAY CARE ASSETS (82)	-1,900.65	-1,900.65	.00

HENDERSON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2024

ADULT EDUCATION ASSETS (84) PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
OTHER REVENUE FROM LOCAL SOURCES			
1930 Gain or Loss on Sale of Assets	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00
TOTAL FOR ADULT EDUCATION ASSETS (84)	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



PRIOR FY 2 ACTUALS LAST FY ACTUALS BUDGET APPROP

SUMMARY PAGE	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 1	93,743,164.02	101,388,845.94	99,742,635.23
TOTAL OF EXPENDITURES FUND 1	69,723,300.66	74,300,499.44	99,742,635.23
TOTAL FOR FUND 1	24,019,863.36	27,088,346.50	.00
TOTAL OF REVENUES FUND 2	17,024,707.26	14,223,336.68	8,862,255.23
TOTAL OF EXPENDITURES FUND 2	17,024,707.26	14,223,336.68	8,862,255.23
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	40,248.93	19,261.05	2,870.70
TOTAL OF EXPENDITURES FUND 21	31,614.53	25,532.37	2,870.70
TOTAL FOR FUND 21	8,634.40	-6,271.32	.00
TOTAL OF REVENUES FUND 25	1,717,835.62	2,198,865.18	.00
TOTAL OF EXPENDITURES FUND 25	1,691,527.14	2,097,136.89	.00
TOTAL FOR FUND 25	26,308.48	101,728.29	.00
TOTAL OF REVENUES FUND 310	657,400.52	659,884.70	623,567.92
TOTAL OF EXPENDITURES FUND 310	554,624.82	659,884.70	623,567.92
TOTAL FOR FUND 310	102,775.70	.00	.00
TOTAL OF REVENUES FUND 320	6,019,456.96	6,680,299.76	6,243,082.47
TOTAL OF EXPENDITURES FUND 320	4,481,067.71	8,218,689.01	6,243,082.47
TOTAL FOR FUND 320	1,538,389.25	-1,538,389.25	.00
TOTAL OF REVENUES FUND 360	6,659,121.28	9,468,316.98	.00
TOTAL OF EXPENDITURES FUND 360	15,071,641.57	5,048,922.05	.00
TOTAL FOR FUND 360	-8,412,520.29	4,419,394.93	.00
TOTAL OF REVENUES FUND 400	3,750,099.00	4,344,293.65	3,671,522.00
TOTAL OF EXPENDITURES FUND 400	3,750,099.00	4,344,293.65	3,671,522.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	13,550,946.55	15,643,118.81	13,353,305.14
TOTAL OF EXPENDITURES FUND 51	6,181,554.61	8,144,328.17	13,353,305.14
TOTAL FOR FUND 51	7,369,391.94	7,498,790.64	.00
TOTAL OF REVENUES FUND 52	1,341,683.04	1,950,002.98	2,504,954.50
TOTAL OF EXPENDITURES FUND 52	219,159.72	242,048.48	2,504,954.50
TOTAL FOR FUND 52	1,122,523.32	1,707,954.50	.00
TOTAL OF REVENUES FUND 54	.00	.00	.00
TOTAL OF EXPENDITURES FUND 54	.00	.00	.00
TOTAL FOR FUND 54	.00	.00	.00
TOTAL OF REVENUES FUND 6	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6	.00	.00	.00
TOTAL FOR FUND 6	.00	.00	.00
TOTAL OF REVENUES FUND 61	.00	.00	.00
TOTAL OF EXPENDITURES FUND 61	.00	.00	.00
TOTAL FOR FUND 61	.00	.00	.00

HENDERSON COUNTY BOARD OF EDUCATION

WORKING BUDGET REPORT FOR FY 2024



	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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TOTAL OF REVENUES FUND 62	.00	.00	.00
TOTAL OF EXPENDITURES FUND 62	.00	.00	.00
TOTAL FOR FUND 62	.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	3,179,132.15	3,044,460.89	.00
TOTAL FOR FUND 8	-3,179,132.15	-3,044,460.89	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	53,805.95	108,535.15	.00
TOTAL FOR FUND 81	-53,805.95	-108,535.15	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	1,900.65	1,900.65	.00
TOTAL FOR FUND 82	-1,900.65	-1,900.65	.00
TOTAL OF REVENUES FUND 84	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00
TOTAL FOR FUND 84	.00	.00	.00

GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX

GRAND TOTAL OF REVENUES	134,095,442.90	142,763,615.10	131,332,671.19
GRAND TOTAL OF EXPENDITURES	99,907,556.45	107,911,455.74	131,332,671.19
GRAND TOTAL	34,187,886.45	34,852,159.36	.00