

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** October 7, 2024

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

**PRESENTER:** Randall L. Cox, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

***Suggested Motion:***

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

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

	<b>LOCAL CURRENT EXPENSE FUND</b>	<b>OTHER RESTRICTED FUND</b>		
<b>REVENUES:</b>				
	<b>YTD Activity</b>	<b>YTD Activity</b>	<b>Combined Total</b>	<b>Prior YTD</b>
3200 State Sources	\$ -	\$ 8,000	\$ 8,000	\$ -
3700 Federal Sources-Restricted	-	37,011	37,011	104,304
3800 Other Federal-ROTC	-	-	-	-
4100 County Appropriation	7,075,600	-	7,075,600	6,575,600
4200 Local -Tuition/Fees	-	3,615	3,615	2,280
4400 Local-Unrestricted	45,592	27,448	73,040	102,961
4800 Local-Restricted	-	27,152	27,152	24,947
4900 Fund Balance Appropriated/Transfer From school	-	1,863	1,863	401
<b>TOTAL FUND REVENUES</b>	<b>\$ 7,121,192</b>	<b>\$ 105,088</b>	<b>\$ 7,226,281</b>	<b>\$ 6,810,493</b>
<b>EXPENDITURES:</b>				
<b>Instructional Services:</b>	<b>YTD Activity</b>	<b>YTD Activity</b>	<b>Combined Total</b>	<b>Prior YTD</b>
5100 Regular Instructional Services	\$ 675,691	\$ 90,999	\$ 766,689	\$ 584,762
5200 Special Populations Services	11,948	103,124	115,072	67,742
5300 Alternative Programs and Services	8,462	130,104	138,566	35,869
5400 School Leadership Services	403,565	11,418	414,984	413,808
5500 Co-Curricular Services	42,137	6,452	48,589	34,671
5800 School-Based Support Services	224,743	7,131	231,874	205,742
<b>Total Instructional Services</b>	<b>\$ 1,366,546</b>	<b>\$ 349,228</b>	<b>\$ 1,715,774</b>	<b>\$ 1,342,594</b>
<b>System-Wide Support Services:</b>				
6100 Support and Development Services	\$ 56,841	\$ 13,198	\$ 70,039	\$ 71,258
6200 Special Population Support	12,918	18,158	31,076	52,440
6300 Alternative Programs	19,439	431	19,870	15,120
6400 Technology Support Services	226,677	7,715	234,392	297,922
6500 Operational Support Services	1,323,317	22,302	1,345,620	1,366,138
6600 Financial and Human Resource Services	1,770,415	38,918	1,809,334	1,374,060
6700 Accountability Services	31,736	1,200	32,936	32,674
6800 System-Wide Pupil Support Services	74,054	538	74,593	57,989
6900 Policy, Leadership and Public Relations	131,352	13,420	144,771	144,884
<b>Total System-Wide Support Services</b>	<b>\$ 3,646,749</b>	<b>\$ 115,880</b>	<b>\$ 3,762,630</b>	<b>\$ 3,412,485</b>
<b>Ancillary Services:</b>				
7100 Community Services	\$ 388	\$ 28,789	\$ 29,176	\$ 16,097
7200 Nutrition Services	388	-	388	8,508
<b>Total Ancillary Services</b>	<b>\$ 775</b>	<b>\$ 28,789</b>	<b>\$ 29,564</b>	<b>\$ 24,605</b>
<b>Non-Programmed Charges:</b>				
8100 Payments to Other Governmental Units	\$ -	\$ -	\$ -	\$ 209,824
8400 Interfund Transfers	-	300	300	300
8600 Educational Foundations	-	-	-	976
<b>Total Non-Programmed Charges</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 211,101</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 5,014,070</b>	<b>\$ 494,197</b>	<b>\$ 5,508,267</b>	<b>\$ 4,990,785</b>