

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** November 4, 2024

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

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

*Suggested Motion:*

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

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of September 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	\$ 3,244	\$ 3,244	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,535,274	433,109	433,109	104,304
3800 Other Federal-ROTC	-	-	162,000	-	-	10,566
4100 County Appropriation	35,378,000	10,613,400	-	-	10,613,400	9,863,400
4200 Local -Tuition/Fees	-	-	55,000	14,765	14,765	7,360
4400 Local-Unrestricted	650,000	89,179	119,689	40,386	129,565	140,709
4800 Local-Restricted	-	-	789,549	231,680	231,680	34,321
4900 Fund Balance Appropriated/Transfer From school	1,573,928	-	386,535	6,056	6,056	1,031
<b>TOTAL FUND REVENUES</b>	<b>\$ 37,601,928</b>	<b>\$ 10,702,579</b>	<b>\$ 3,056,047</b>	<b>\$ 729,239</b>	<b>\$ 11,431,818</b>	<b>\$ 10,169,691</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	\$ 10,586,436	\$ 1,370,382	\$ 716,468	\$ 198,383	\$ 1,568,765	\$ 1,126,094
5200 Special Populations Services	1,334,746	33,597	921,722	125,495	159,092	159,217
5300 Alternative Programs and Services	472,566	12,902	364,137	163,444	176,346	66,244
5400 School Leadership Services	3,413,720	653,435	11,191	12,830	666,264	631,059
5500 Co-Curricular Services	923,957	50,826	60,000	25,663	76,489	72,764
5800 School-Based Support Services	2,125,995	359,257	15,501	-	359,257	387,875
<b>Total Instructional Services</b>	<b>\$ 18,857,420</b>	<b>\$ 2,480,398</b>	<b>\$ 2,089,020</b>	<b>\$ 525,815</b>	<b>\$ 3,006,213</b>	<b>\$ 2,443,253</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 476,045	\$ 83,332	\$ 6,500	\$ 4,962	\$ 88,294	\$ 94,021
6200 Special Population Support	83,079	18,470	79,300	19,162	37,632	83,567
6300 Alternative Programs	133,792	28,950	431	431	29,380	21,723
6400 Technology Support Services	1,320,441	371,828	44,139	7,715	379,543	435,552
6500 Operational Support Services	9,883,217	1,982,686	446,782	61,758	2,044,443	1,964,424
6600 Financial and Human Resource Services	2,567,894	1,841,154	95,252	27,970	1,869,124	1,525,220
6700 Accountability Services	214,261	47,269	1,200	1,200	48,469	47,829
6800 System-Wide Pupil Support Services	405,903	108,573	538	538	109,111	85,654
6900 Policy, Leadership and Public Relations	757,913	214,636	14,420	13,520	228,156	222,798
<b>Total System-Wide Support Services</b>	<b>\$ 15,842,545</b>	<b>\$ 4,696,897</b>	<b>\$ 688,561</b>	<b>\$ 137,256</b>	<b>\$ 4,834,153</b>	<b>\$ 4,480,787</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 177,881	\$ 40,363	\$ 40,751	\$ 26,579
7200 Nutrition Services	269,327	1,063	6,323	-	1,063	16,045
<b>Total Ancillary Services</b>	<b>\$ 269,714</b>	<b>\$ 1,450</b>	<b>\$ 184,204</b>	<b>\$ 40,363</b>	<b>\$ 41,814</b>	<b>\$ 42,625</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,632,250	\$ 253,854	\$ -	\$ -	\$ 253,854	\$ 420,698
8400 Interfund Transfers	-	-	10,000	5,312	5,312	6,676
8500 Contingency	-	-	48,727	-	-	-
8600 Educational Foundations	-	-	35,535	8,884	8,884	976
<b>Total Non-Programmed Charges</b>	<b>\$ 2,632,250</b>	<b>\$ 253,854</b>	<b>\$ 94,262</b>	<b>\$ 14,196</b>	<b>\$ 268,050</b>	<b>\$ 428,351</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 37,601,928</b>	<b>\$ 7,432,600</b>	<b>\$ 3,056,047</b>	<b>\$ 717,630</b>	<b>\$ 8,150,230</b>	<b>\$ 7,395,016</b>

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of September 30, 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	
\$ -	\$ -	\$ -	
1,000,000	300,000	700,000	
	500	(500)	
	68,089	(68,089)	
640,345		640,345	
<b>\$ 1,640,345</b>	<b>\$ 368,589</b>	<b>\$ 1,271,756</b>	

Prior Year
\$ -
450,000
250
<b>\$ 450,250</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	
\$ 20,100	\$ 885	\$ 19,215	
		-	
365,000	24,340	340,660	
		-	
		-	
		-	
1,255,245	424,316	830,929	
<b>\$ 1,640,345</b>	<b>\$ 449,541</b>	<b>\$ 1,190,804</b>	

Prior Year
\$ 18,157
76,746
2,226
529,663
<b>\$ 626,791</b>