

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** January 6, 2025

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

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

*Suggested Motion:*

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

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of November 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	-	-	1,552,964	478,837	478,837	224,651
3800 Other Federal-ROTC	-	-	162,000	38,894	38,894	39,809
4100 County Appropriation	35,378,000	17,689,000	-	-	17,689,000	16,439,000
4200 Local -Tuition/Fees	-	-	55,000	24,505	24,505	16,230
4400 Local-Unrestricted	650,000	211,083	121,439	91,807	302,890	310,442
4800 Local-Restricted	-	-	859,049	461,627	461,627	355,867
4900 Fund Balance Appropriated/Transfer From school	3,573,928	-	401,585	14,339	14,339	17,820
<b>TOTAL FUND REVENUES</b>	<b>\$ 39,601,928</b>	<b>\$ 17,900,083</b>	<b>\$ 3,160,037</b>	<b>\$ 1,113,252</b>	<b>\$ 19,013,336</b>	<b>\$ 17,411,819</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	\$ 4,652,136	\$ 738,368	\$ 303,402	\$ 4,955,537	\$ 4,337,923
5200 Special Populations Services	1,334,746	634,620	936,772	221,390	856,009	844,878
5300 Alternative Programs and Services	472,566	178,100	379,437	232,954	411,055	197,215
5400 School Leadership Services	3,413,720	1,493,315	11,191	9,423	1,502,738	1,390,195
5500 Co-Curricular Services	923,957	70,664	60,000	41,634	112,298	79,303
5800 School-Based Support Services	2,125,995	843,810	15,501	-	843,810	1,018,832
<b>Total Instructional Services</b>	<b>\$ 18,857,420</b>	<b>\$ 7,872,645</b>	<b>\$ 2,141,270</b>	<b>\$ 808,802</b>	<b>\$ 8,681,447</b>	<b>\$ 7,868,345</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 476,045	\$ 182,722	\$ 6,500	\$ 6,183	\$ 188,906	\$ 154,044
6200 Special Population Support	83,079	39,561	96,990	19,580	59,141	159,516
6300 Alternative Programs	133,792	58,731	431	431	59,161	45,909
6400 Technology Support Services	1,320,441	568,206	44,139	31,609	599,815	694,171
6500 Operational Support Services	11,883,217	3,527,314	456,782	145,349	3,672,663	3,537,151
6600 Financial and Human Resource Services	2,567,894	2,005,190	95,252	31,379	2,036,569	1,741,176
6700 Accountability Services	214,261	86,703	1,200	1,200	87,903	79,378
6800 System-Wide Pupil Support Services	405,903	175,719	538	538	176,257	162,957
6900 Policy, Leadership and Public Relations	757,913	378,615	14,420	13,720	392,334	350,673
<b>Total System-Wide Support Services</b>	<b>\$ 17,842,545</b>	<b>\$ 7,022,761</b>	<b>\$ 716,251</b>	<b>\$ 249,989</b>	<b>\$ 7,272,750</b>	<b>\$ 6,924,976</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 177,881	\$ 69,941	\$ 70,328	\$ 64,296
7200 Nutrition Services	269,327	96,677	6,323	-	96,677	121,696
<b>Total Ancillary Services</b>	<b>\$ 269,714</b>	<b>\$ 97,065</b>	<b>\$ 184,204</b>	<b>\$ 69,941</b>	<b>\$ 167,005</b>	<b>\$ 185,992</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,632,250	\$ 797,593	\$ -	\$ -	\$ 797,593	\$ 706,156
8400 Interfund Transfers	-	-	34,050	30,092	30,092	27,198
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>\$ 797,593</b>	<b>\$ 118,312</b>	<b>\$ 38,976</b>	<b>\$ 836,569</b>	<b>\$ 734,331</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 39,601,928</b>	<b>\$ 15,790,064</b>	<b>\$ 3,160,037</b>	<b>\$ 1,167,709</b>	<b>\$ 16,957,772</b>	<b>\$ 15,713,644</b>