

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 4, 2024

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

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

***Suggested Motion:***

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

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

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 6,263	\$ 6,263	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,522,494	324,199	324,199	341,518
3800 Other Federal-ROTC	-	-	106,000	61,632	61,632	35,380
4100 County Appropriation	32,878,000	23,014,600	-	-	23,014,600	21,964,600
4200 Local -Tuition/Fees	-	-	55,000	9,640	9,640	24,760
4400 Local-Unrestricted	705,000	274,080	138,212	116,628	390,708	482,645
4800 Local-Restricted	-	-	1,451,645	1,093,661	1,093,661	285,499
4900 Fund Balance Appropriated/Transfer From school	2,001,317	-	122,511	25,506	25,506	-
<b>TOTAL FUND REVENUES</b>	<b>\$ 35,584,317</b>	<b>\$ 23,288,680</b>	<b>\$ 3,403,862</b>	<b>\$ 1,637,530</b>	<b>\$ 24,926,209</b>	<b>\$ 23,142,402</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	\$ 9,934,680	\$ 4,828,801	\$ 672,806	\$ 240,825	\$ 5,069,626	\$ 5,654,973
5200 Special Populations Services	1,378,356	666,154	935,525	263,863	930,017	829,519
5300 Alternative Programs and Services	183,243	90,832	375,649	156,277	247,110	237,545
5400 School Leadership Services	3,114,291	1,838,547	12,513	10,032	1,848,580	1,778,527
5500 Co-Curricular Services	890,423	418,334	164,179	13,918	432,251	413,619
5800 School-Based Support Services	1,911,109	1,259,147	9,500	67	1,259,214	876,806
<b>Total Instructional Services</b>	<b>\$ 17,412,102</b>	<b>\$ 9,101,816</b>	<b>\$ 2,170,171</b>	<b>\$ 684,982</b>	<b>\$ 9,786,798</b>	<b>\$ 9,790,990</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 312,404	\$ 174,679	\$ 6,500	\$ 4,175	\$ 178,854	\$ 166,832
6200 Special Population Support	183,034	137,657	116,579	65,036	202,693	138,939
6300 Alternative Programs	106,286	60,104	431	431	60,534	58,039
6400 Technology Support Services	1,287,752	793,641	88,055	66,270	859,911	729,796
6500 Operational Support Services	9,491,369	4,694,246	425,671	217,184	4,911,431	4,406,613
6600 Financial and Human Resource Services	2,346,702	1,810,071	173,292	39,033	1,849,104	1,793,624
6700 Accountability Services	120,174	88,562	1,200	1,200	89,762	124,938
6800 System-Wide Pupil Support Services	415,304	233,858	538	538	234,396	239,102
6900 Policy, Leadership and Public Relations	781,001	428,009	13,220	13,220	441,229	400,309
<b>Total System-Wide Support Services</b>	<b>\$ 15,044,025</b>	<b>\$ 8,420,827</b>	<b>\$ 825,485</b>	<b>\$ 407,087</b>	<b>\$ 8,827,914</b>	<b>\$ 8,058,191</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 165,108	\$ 93,604	\$ 93,991	\$ 75,417
7200 Nutrition Services	265,803	97,352	23,725	23,725	121,077	83,563
<b>Total Ancillary Services</b>	<b>\$ 266,190</b>	<b>\$ 97,740</b>	<b>\$ 188,833</b>	<b>\$ 117,329</b>	<b>\$ 215,069</b>	<b>\$ 158,979</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,362,000	\$ 1,172,595	\$ -	\$ -	\$ 1,172,595	\$ 813,243
8400 Interfund Transfers	500,000	-	33,374	34,224	34,224	48,523
8500 Contingency	-	-	150,000	-	-	-
8600 Educational Foundations	-	-	36,000	976	976	15,125
<b>Total Non-Programmed Charges</b>	<b>\$ 2,862,000</b>	<b>\$ 1,172,595</b>	<b>\$ 219,374</b>	<b>\$ 35,200</b>	<b>\$ 1,207,796</b>	<b>\$ 876,891</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 35,584,317</b>	<b>\$ 18,792,978</b>	<b>\$ 3,403,862</b>	<b>\$ 1,244,597</b>	<b>\$ 20,037,576</b>	<b>\$ 18,885,051</b>