

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** June 3, 2024

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

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

*Suggested Motion:*

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

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of April 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	\$ 6,263	\$ 6,263	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,522,494	641,602	641,602	640,395
3800 Other Federal-ROTC	-	-	106,000	114,883	114,883	98,589
4100 County Appropriation	32,878,000	32,878,000	-	-	32,878,000	31,378,000
4200 Local -Tuition/Fees	-	-	55,000	51,750	51,750	36,695
4400 Local-Unrestricted	705,000	453,826	173,327	213,626	667,452	651,746
4800 Local-Restricted	-	-	1,498,172	1,175,835	1,175,835	546,891
4900 Fund Balance Appropriated/Transfer From school	2,001,317	-	132,816	35,666	35,666	64,398
<b>TOTAL FUND REVENUES</b>	<b>\$ 35,584,317</b>	<b>\$ 33,331,826</b>	<b>\$ 3,495,809</b>	<b>\$ 2,239,624</b>	<b>\$ 35,571,451</b>	<b>\$ 33,424,714</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	\$ 6,159,638	\$ 680,806	\$ 360,496	\$ 6,520,134	\$ 6,605,581
5200 Special Populations Services	1,378,356	723,387	935,525	349,640	1,073,027	1,001,301
5300 Alternative Programs and Services	183,243	96,339	377,954	235,838	332,177	282,212
5400 School Leadership Services	3,114,291	2,524,549	12,513	9,904	2,534,453	2,364,741
5500 Co-Curricular Services	890,423	637,414	391,227	402,593	1,040,008	602,718
5800 School-Based Support Services	1,911,109	1,459,190	9,500	6,302	1,465,492	1,255,943
<b>Total Instructional Services</b>	<b>\$ 17,412,102</b>	<b>\$ 11,600,517</b>	<b>\$ 2,407,524</b>	<b>\$ 1,364,773</b>	<b>\$ 12,965,291</b>	<b>\$ 12,112,496</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 312,404	\$ 242,828	\$ 6,500	\$ 10,949	\$ 253,777	\$ 236,810
6200 Special Population Support	183,034	159,065	116,579	93,637	252,701	189,184
6300 Alternative Programs	106,286	85,555	431	431	85,986	79,074
6400 Technology Support Services	1,287,752	1,055,311	94,784	77,197	1,132,508	1,018,084
6500 Operational Support Services	9,491,369	7,060,364	425,671	350,296	7,410,660	6,789,780
6600 Financial and Human Resource Services	2,346,702	1,971,891	123,292	65,166	2,037,057	1,996,075
6700 Accountability Services	120,174	100,294	1,200	1,200	101,494	175,340
6800 System-Wide Pupil Support Services	415,304	350,573	538	538	351,112	302,452
6900 Policy, Leadership and Public Relations	781,001	571,667	25,970	22,113	593,779	546,638
<b>Total System-Wide Support Services</b>	<b>\$ 15,044,025</b>	<b>\$ 11,597,547</b>	<b>\$ 794,964</b>	<b>\$ 621,527</b>	<b>\$ 12,219,074</b>	<b>\$ 11,333,437</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 165,108	\$ 132,871	\$ 133,259	\$ 97,308
7200 Nutrition Services	265,803	97,747	23,725	23,725	121,472	102,962
<b>Total Ancillary Services</b>	<b>\$ 266,190</b>	<b>\$ 98,135</b>	<b>\$ 188,833</b>	<b>\$ 156,596</b>	<b>\$ 254,731</b>	<b>\$ 200,270</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,362,000	\$ 1,871,988	\$ -	\$ -	\$ 1,871,988	\$ 1,614,724
8400 Interfund Transfers	500,000	-	68,489	90,782	90,782	63,572
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	36,000	9,601	9,601	35,162
<b>Total Non-Programmed Charges</b>	<b>\$ 2,862,000</b>	<b>\$ 1,871,988</b>	<b>\$ 104,489</b>	<b>\$ 100,383</b>	<b>\$ 1,972,371</b>	<b>\$ 1,713,458</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 35,584,317</b>	<b>\$ 25,168,187</b>	<b>\$ 3,495,809</b>	<b>\$ 2,243,280</b>	<b>\$ 27,411,467</b>	<b>\$ 25,359,661</b>