

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: March 3, 2025

SUBJECT: Henderson County Public Schools Financial Reports –
January 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools January 2025 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 2025 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools January 2025 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of January 31, 2025

	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	\$ 6,263
3700 Federal Sources-Restricted	-	-	1,539,722	528,627	528,627	324,199
3800 Other Federal-ROTC	-	-	162,000	69,888	69,888	61,632
4100 County Appropriation	35,378,000	24,764,600	-	-	24,764,600	23,014,600
4200 Local -Tuition/Fees	-	-	55,000	30,860	30,860	9,640
4400 Local-Unrestricted	650,000	262,459	126,477	139,881	402,341	390,708
4800 Local-Restricted	-	-	1,105,080	739,014	739,014	1,093,661
4900 Fund Balance Appropriated/Transfer From school	3,573,928	-	401,585	19,744	19,744	25,506
TOTAL FUND REVENUES	\$ 39,601,928	\$ 25,027,059	\$ 3,397,865	\$ 1,531,259	\$ 26,558,318	\$ 24,926,209
EXPENDITURES:						
Instructional Services:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 10,586,436	\$ 5,677,907	\$ 984,399	\$ 428,803	\$ 6,106,710	\$ 5,069,626
5200 Special Populations Services	1,334,746	671,800	936,772	331,563	1,003,363	930,017
5300 Alternative Programs and Services	472,566	227,318	366,194	281,945	509,264	247,110
5400 School Leadership Services	3,413,720	2,022,714	11,191	11,543	2,034,257	1,848,580
5500 Co-Curricular Services	923,957	502,109	60,000	76,345	578,454	432,251
5800 School-Based Support Services	2,125,995	1,137,733	15,501	5,604	1,143,338	1,259,214
Total Instructional Services	\$ 18,857,420	\$ 10,239,582	\$ 2,374,058	\$ 1,135,804	\$ 11,375,386	\$ 9,786,798
System-Wide Support Services:						
6100 Support and Development Services	\$ 476,045	\$ 268,391	\$ 6,500	\$ 5,152	\$ 273,543	\$ 178,854
6200 Special Population Support	83,079	50,382	96,990	19,699	70,080	202,693
6300 Alternative Programs	133,792	78,199	431	431	78,629	60,534
6400 Technology Support Services	1,320,441	744,017	44,139	44,627	788,644	859,911
6500 Operational Support Services	11,883,217	4,877,506	456,782	236,003	5,113,509	4,911,431
6600 Financial and Human Resource Services	2,567,894	2,153,618	110,252	49,076	2,202,694	1,849,104
6700 Accountability Services	214,261	119,178	1,200	1,200	120,378	89,762
6800 System-Wide Pupil Support Services	405,903	232,581	538	538	233,119	234,396
6900 Policy, Leadership and Public Relations	757,913	481,923	14,420	14,049	495,972	441,229
Total System-Wide Support Services	\$ 17,842,545	\$ 9,005,793	\$ 731,251	\$ 370,776	\$ 9,376,569	\$ 8,827,914
Ancillary Services:						
7100 Community Services	\$ 388	\$ 275,952	\$ 177,881	\$ 99,211	\$ 375,164	\$ 93,991
7200 Nutrition Services	269,327	97,156	6,323	6,323	103,479	121,077
Total Ancillary Services	\$ 269,714	\$ 373,108	\$ 184,204	\$ 105,535	\$ 478,643	\$ 215,069
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,632,250	\$ 1,382,243	\$ -	\$ -	\$ 1,382,243	\$ 1,172,595
8400 Interfund Transfers	-	-	39,089	36,840	36,840	34,224
8500 Contingency	-	-	33,727	-	-	-
8600 Educational Foundations	-	-	35,535	17,768	17,768	976
Total Non-Programmed Charges	\$ 2,632,250	\$ 1,382,243	\$ 108,351	\$ 54,608	\$ 1,436,851	\$ 1,207,796
TOTAL FUND EXPENDITURES	\$ 39,601,928	\$ 21,000,727	\$ 3,397,865	\$ 1,666,722	\$ 22,667,449	\$ 20,037,576