

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: June 2, 2025

SUBJECT: Henderson County Public Schools Financial Reports – April 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of April 30, 2025

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 58,244	\$ 58,244	\$ 6,263
3700 Federal Sources-Restricted	-	-	1,321,587	721,647	721,647	641,602
3800 Other Federal-ROTC	-	-	162,000	123,976	123,976	114,883
4100 County Appropriation	35,378,000	35,378,000	-	-	35,378,000	32,878,000
4200 Local -Tuition/Fees	-	-	63,450	60,848	60,848	51,750
4400 Local-Unrestricted	650,000	479,698	131,980	199,281	678,979	667,452
4800 Local-Restricted	-	-	1,133,040	1,093,773	1,093,773	1,175,835
4900 Fund Balance Appropriated/Transfer From school	3,573,928	-	401,585	31,878	31,878	35,666
TOTAL FUND REVENUES	\$ 39,601,928	\$ 35,857,698	\$ 3,221,642	\$ 2,289,646	\$ 38,147,344	\$ 35,571,451
EXPENDITURES:						
Instructional Services:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 10,586,436	\$ 7,066,141	\$ 995,339	\$ 639,785	\$ 7,705,926	\$ 6,520,134
5200 Special Populations Services	1,334,746	733,059	807,526	534,603	1,267,662	1,073,027
5300 Alternative Programs and Services	472,566	299,452	366,194	360,774	660,226	332,177
5400 School Leadership Services	3,413,720	2,805,054	11,191	9,974	2,815,027	2,534,453
5500 Co-Curricular Services	923,957	796,473	60,500	29,324	825,797	1,040,008
5800 School-Based Support Services	2,125,995	1,630,600	15,501	6,025	1,636,625	1,465,492
Total Instructional Services	\$ 18,857,420	\$ 13,330,779	\$ 2,256,252	\$ 1,580,484	\$ 14,911,263	\$ 12,965,291
System-Wide Support Services:						
6100 Support and Development Services	\$ 476,045	\$ 385,608	\$ 6,500	\$ 16,895	\$ 402,503	\$ 253,777
6200 Special Population Support	83,079	66,806	21,090	19,685	86,491	252,701
6300 Alternative Programs	133,792	106,693	431	431	107,123	85,986
6400 Technology Support Services	1,320,441	1,009,524	44,139	65,157	1,074,681	1,132,508
6500 Operational Support Services	11,883,217	7,099,151	473,302	375,106	7,474,257	7,410,660
6600 Financial and Human Resource Services	2,567,894	2,346,391	110,252	66,718	2,413,109	2,037,057
6700 Accountability Services	214,261	167,430	1,200	1,200	168,630	101,494
6800 System-Wide Pupil Support Services	405,903	328,680	538	538	329,218	351,112
6900 Policy, Leadership and Public Relations	757,913	585,806	14,420	4,059	589,866	593,779
Total System-Wide Support Services	\$ 17,842,545	\$ 12,096,088	\$ 671,872	\$ 549,789	\$ 12,645,877	\$ 12,219,074
Ancillary Services:						
7100 Community Services	\$ 388	\$ 275,952	\$ 177,881	\$ 139,976	\$ 415,929	\$ 133,259
7200 Nutrition Services	269,327	98,485	6,323	6,323	104,809	121,472
Total Ancillary Services	\$ 269,714	\$ 374,438	\$ 184,204	\$ 146,300	\$ 520,737	\$ 254,731
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,632,250	\$ 2,191,508	\$ -	\$ -	\$ 2,191,508	\$ 1,871,988
8400 Interfund Transfers	-	-	40,052	37,456	37,456	90,782
8500 Contingency	-	-	33,727	-	-	-
8600 Educational Foundations	-	-	\$35,535.00	\$26,651.97	26,652	9,601
Total Non-Programmed Charges	\$ 2,632,250	\$ 2,191,508	\$ 109,314	\$ 64,108	\$ 2,255,616	\$ 1,972,371
TOTAL FUND EXPENDITURES	\$ 39,601,928	\$ 27,992,813	\$ 3,221,642	\$ 2,340,681	\$ 30,333,494	\$ 27,411,467

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of March 31, 2025

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
\$ 204,309	\$ -	\$ 204,309
1,000,000	900,000	100,000
	2,250	(2,250)
1,234,679	870,598	364,081
832,819		832,819
\$ 3,271,807	\$ 1,772,848	\$ 1,498,959

Prior Year
\$ -
900,000
750
257,907
\$ 1,158,657

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	\$ 2,927	\$ 17,173
		-
1,011,921	73,192	938,729
		-
		-
204,309		204,309
2,035,477	1,349,359	686,118
\$ 3,271,807	\$ 1,425,479	\$ 1,846,328

Prior Year
\$ 85,201
101,276
2,226
631,246
\$ 819,949