

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** February 3, 2025

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

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

*Suggested Motion:*

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

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of December 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	\$ 3,244	\$ 3,244	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,552,964	502,031	502,031	250,984
3800 Other Federal-ROTC	-	-	162,000	54,391	54,391	47,115
4100 County Appropriation	35,378,000	21,226,800	-	-	21,226,800	19,726,800
4200 Local -Tuition/Fees	-	-	55,000	24,505	24,505	20,270
4400 Local-Unrestricted	650,000	211,083	121,439	107,030	318,114	338,564
4800 Local-Restricted	-	-	859,049	708,566	708,566	539,905
4900 Fund Balance Appropriated/Transfer From school	3,573,928	-	401,585	16,496	16,496	21,099
<b>TOTAL FUND REVENUES</b>	<b>\$ 39,601,928</b>	<b>\$ 21,437,883</b>	<b>\$ 3,160,037</b>	<b>\$ 1,416,262</b>	<b>\$ 22,854,145</b>	<b>\$ 20,952,737</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	\$ 5,190,925	\$ 738,368	\$ 367,497	\$ 5,558,423	\$ 4,730,433
5200 Special Populations Services	1,334,746	652,872	936,772	288,523	941,395	881,575
5300 Alternative Programs and Services	472,566	202,442	379,437	256,979	459,421	220,294
5400 School Leadership Services	3,413,720	1,761,568	11,191	10,120	1,771,688	1,608,793
5500 Co-Curricular Services	923,957	497,829	60,000	68,885	566,714	418,465
5800 School-Based Support Services	2,125,995	994,348	15,501	5,604	999,952	1,135,185
<b>Total Instructional Services</b>	<b>\$ 18,857,420</b>	<b>\$ 9,299,984</b>	<b>\$ 2,141,270</b>	<b>\$ 997,608</b>	<b>\$ 10,297,592</b>	<b>\$ 8,994,747</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 476,045	\$ 228,936	\$ 6,500	\$ 12,475	\$ 241,411	\$ 162,510
6200 Special Population Support	83,079	45,130	96,990	19,622	64,752	186,794
6300 Alternative Programs	133,792	68,236	431	431	68,666	52,893
6400 Technology Support Services	1,320,441	664,561	44,139	36,398	700,960	781,629
6500 Operational Support Services	11,883,217	4,130,036	456,782	186,553	4,316,589	4,127,510
6600 Financial and Human Resource Services	2,567,894	2,063,364	95,252	47,801	2,111,165	1,790,392
6700 Accountability Services	214,261	103,870	1,200	1,200	105,070	83,113
6800 System-Wide Pupil Support Services	405,903	204,100	538	538	204,638	191,554
6900 Policy, Leadership and Public Relations	757,913	430,067	14,420	13,820	443,887	400,222
<b>Total System-Wide Support Services</b>	<b>\$ 17,842,545</b>	<b>\$ 7,938,299</b>	<b>\$ 716,251</b>	<b>\$ 318,838</b>	<b>\$ 8,257,137</b>	<b>\$ 7,776,618</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 275,920	\$ 177,881	\$ 84,280	\$ 360,200	\$ 77,393
7200 Nutrition Services	269,327	96,770	6,323	-	96,770	120,090
<b>Total Ancillary Services</b>	<b>\$ 269,714</b>	<b>\$ 372,690</b>	<b>\$ 184,204</b>	<b>\$ 84,280</b>	<b>\$ 456,970</b>	<b>\$ 197,482</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,632,250	\$ 1,111,817	\$ -	\$ -	\$ 1,111,817	\$ 940,655
8400 Interfund Transfers	-	-	34,050	36,035	36,035	27,674
8500 Contingency	-	-	48,727	-	-	-
8600 Educational Foundations	-	-	35,535	17,768	17,768	976
<b>Total Non-Programmed Charges</b>	<b>\$ 2,632,250</b>	<b>\$ 1,111,817</b>	<b>\$ 118,312</b>	<b>\$ 53,803</b>	<b>\$ 1,165,620</b>	<b>\$ 969,305</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 39,601,928</b>	<b>\$ 18,722,790</b>	<b>\$ 3,160,037</b>	<b>\$ 1,454,529</b>	<b>\$ 20,177,320</b>	<b>\$ 17,938,152</b>

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of December 31, 2024**

**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	
\$ -	\$ -	\$ -	
1,000,000	500,000	500,000	
	1,000	(1,000)	
512,100	268,545	243,555	
832,819		832,819	
<b>\$ 2,344,919</b>	<b>\$ 769,545</b>	<b>\$ 1,575,374</b>	

Prior Year
\$ -
900,000
750
257,907
<b>\$ 1,158,657</b>

**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	
		-	
365,000	40,898	324,102	
		-	
		-	
1,959,819	1,019,689	940,130	
<b>\$ 2,344,919</b>	<b>\$ 1,063,514</b>	<b>\$ 1,281,405</b>	

Prior Year
\$ 85,201
101,276
2,226
631,246
<b>\$ 819,949</b>