

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 7, 2025

**SUBJECT:** Henderson County Public Schools Financial Reports –  
February 2025

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

***Suggested Motion:***

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

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of February 28, 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	623,127	623,127	382,898
3800 Other Federal-ROTC	-	-	162,000	77,485	77,485	83,889
4100 County Appropriation	35,378,000	28,302,400	-	-	28,302,400	26,302,400
4200 Local -Tuition/Fees	-	-	55,000	41,178	41,178	30,780
4400 Local-Unrestricted	650,000	352,688	126,477	158,510	511,198	499,203
4800 Local-Restricted	-	-	1,105,080	908,640	908,640	1,096,400
4900 Fund Balance Appropriated/Transfer From school	3,573,928	-	401,585	23,623	23,623	32,238
<b>TOTAL FUND REVENUES</b>	<b>\$ 39,601,928</b>	<b>\$ 28,655,088</b>	<b>\$ 3,397,865</b>	<b>\$ 1,835,806</b>	<b>\$ 30,490,894</b>	<b>\$ 28,434,071</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	\$ 6,124,602	\$ 984,399	\$ 492,825	\$ 6,617,427	\$ 5,478,720
5200 Special Populations Services	1,334,746	690,927	936,772	370,951	1,061,878	978,143
5300 Alternative Programs and Services	472,566	250,781	366,194	306,905	557,685	272,308
5400 School Leadership Services	3,413,720	2,279,501	11,191	11,045	2,290,547	2,084,589
5500 Co-Curricular Services	923,957	519,813	60,000	56,666	576,480	537,180
5800 School-Based Support Services	2,125,995	1,291,217	15,501	-	1,291,217	1,385,434
<b>Total Instructional Services</b>	<b>\$ 18,857,420</b>	<b>\$ 11,156,841</b>	<b>\$ 2,374,058</b>	<b>\$ 1,238,393</b>	<b>\$ 12,395,233</b>	<b>\$ 10,736,374</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 476,045	\$ 306,845	\$ 6,500	\$ 8,903	\$ 315,748	\$ 204,244
6200 Special Population Support	83,079	55,841	96,990	19,622	75,463	222,380
6300 Alternative Programs	133,792	87,715	431	431	88,145	70,813
6400 Technology Support Services	1,320,441	826,392	44,139	57,630	884,022	955,357
6500 Operational Support Services	11,883,217	5,537,673	456,782	270,772	5,808,445	5,718,103
6600 Financial and Human Resource Services	2,567,894	2,206,682	110,252	51,803	2,258,485	1,912,322
6700 Accountability Services	214,261	134,384	1,200	1,200	135,584	94,109
6800 System-Wide Pupil Support Services	405,903	264,508	538	538	265,047	274,381
6900 Policy, Leadership and Public Relations	757,913	511,492	14,420	4,059	515,551	487,227
<b>Total System-Wide Support Services</b>	<b>\$ 17,842,545</b>	<b>\$ 9,931,531</b>	<b>\$ 731,251</b>	<b>\$ 414,958</b>	<b>\$ 10,346,489</b>	<b>\$ 9,938,937</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 275,952	\$ 177,881	\$ 112,774	\$ 388,726	\$ 107,034
7200 Nutrition Services	269,327	97,704	6,323	6,323	104,027	121,077
<b>Total Ancillary Services</b>	<b>\$ 269,714</b>	<b>\$ 373,656</b>	<b>\$ 184,204</b>	<b>\$ 119,097</b>	<b>\$ 492,754</b>	<b>\$ 228,111</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,632,250	\$ 1,650,943	\$ -	\$ -	\$ 1,650,943	\$ 1,404,052
8400 Interfund Transfers	-	-	39,089	36,840	36,840	47,696
8500 Contingency	-	-	33,727	-	-	-
8600 Educational Foundations	-	-	35,535	17,768	17,768	976
<b>Total Non-Programmed Charges</b>	<b>\$ 2,632,250</b>	<b>\$ 1,650,943</b>	<b>\$ 108,351</b>	<b>\$ 54,608</b>	<b>\$ 1,705,551</b>	<b>\$ 1,452,724</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 39,601,928</b>	<b>\$ 23,112,972</b>	<b>\$ 3,397,865</b>	<b>\$ 1,827,056</b>	<b>\$ 24,940,028</b>	<b>\$ 22,356,145</b>