

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: July 16, 2025

SUBJECT: Henderson County Public Schools Financial Reports –
May 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of May 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	\$ 58,244	\$ 58,244	\$ 6,263
3700 Federal Sources-Restricted	-	-	1,338,587	805,808	805,808	1,169,360
3800 Other Federal-ROTC	-	-	162,000	139,473	139,473	130,380
4100 County Appropriation	35,378,000	35,378,000	-	-	35,378,000	32,878,000
4200 Local -Tuition/Fees	-	-	63,450	71,428	71,428	51,750
4400 Local-Unrestricted	650,000	555,135	133,562	213,827	768,962	1,052,653
4800 Local-Restricted	-	-	1,134,973	1,108,240	1,108,240	1,243,295
4900 Fund Balance Appropriated/Transfer From school	3,573,928	-	402,435	42,559	42,559	43,642
TOTAL FUND REVENUES	\$ 39,601,928	\$ 35,933,135	\$ 3,243,007	\$ 2,439,579	\$ 38,372,714	\$ 36,575,344
EXPENDITURES:						
Instructional Services:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 10,608,436	\$ 7,186,966	\$ 998,322	\$ 735,163	\$ 7,922,129	\$ 7,111,405
5200 Special Populations Services	1,334,746	716,775	778,938	510,984	1,227,759	1,143,288
5300 Alternative Programs and Services	472,566	321,365	423,620	388,137	709,502	411,771
5400 School Leadership Services	3,413,720	3,079,257	11,191	11,191	3,090,448	2,755,150
5500 Co-Curricular Services	923,957	1,133,045	60,500	41,638	1,174,683	1,311,787
5800 School-Based Support Services	2,154,495	1,768,975	6,500	14,716	1,783,692	1,529,120
Total Instructional Services	\$ 18,907,920	\$ 14,206,383	\$ 2,279,071	\$ 1,701,830	\$ 15,908,213	\$ 14,262,521
System-Wide Support Services:						
6100 Support and Development Services	\$ 476,045	\$ 430,511	\$ 6,500	\$ 21,500	\$ 452,011	\$ 285,431
6200 Special Population Support	83,079	72,058	21,090	19,782	91,840	267,645
6300 Alternative Programs	133,792	116,221	431	431	116,652	93,373
6400 Technology Support Services	1,320,441	1,109,350	44,139	59,438	1,168,788	1,300,903
6500 Operational Support Services	11,556,717	7,875,881	471,302	452,102	8,327,983	8,270,509
6600 Financial and Human Resource Services	2,567,894	2,418,714	110,252	76,347	2,495,061	2,137,561
6700 Accountability Services	214,261	182,941	1,200	1,200	184,141	105,085
6800 System-Wide Pupil Support Services	405,903	360,665	538	538	361,203	391,834
6900 Policy, Leadership and Public Relations	757,913	636,109	14,420	4,059	640,169	649,962
Total System-Wide Support Services	\$ 17,516,045	\$ 13,202,450	\$ 669,872	\$ 635,397	\$ 13,837,847	\$ 13,502,303
Ancillary Services:						
7100 Community Services	\$ 276,388	\$ 275,952	\$ 177,881	\$ 153,559	\$ 429,512	\$ 146,338
7200 Nutrition Services	269,327	99,086	6,323	6,323	105,409	121,472
Total Ancillary Services	\$ 545,714	\$ 375,038	\$ 184,204	\$ 159,883	\$ 534,921	\$ 267,811
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,632,250	\$ 2,456,803	\$ -	\$ -	\$ 2,456,803	\$ 2,336,366
8400 Interfund Transfers	-	-	40,598	39,042	39,042	138,958
8500 Contingency	-	-	33,727	-	-	-
8600 Educational Foundations	-	-	\$35,535.00	\$26,651.97	26,652	18,226
Total Non-Programmed Charges	\$ 2,632,250	\$ 2,456,803	\$ 109,860	\$ 65,694	\$ 2,522,497	\$ 2,493,550
TOTAL FUND EXPENDITURES	\$ 39,601,928	\$ 30,240,675	\$ 3,243,007	\$ 2,562,803	\$ 32,803,478	\$ 30,526,185