

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: September 2, 2025

SUBJECT: Henderson County Public Schools Financial Reports –
June 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 63,000	\$ 106,739	\$ 106,739	\$ 45,271
3700 Federal Sources-Restricted	-	-	1,705,006	1,255,671	1,255,671	1,260,577
3800 Other Federal-ROTC	-	-	162,000	154,970	154,970	145,879
4100 County Appropriation	35,378,000	35,378,000	-	-	35,378,000	32,878,000
4200 Local -Tuition/Fees	-	-	95,346	95,324	95,324	76,370
4400 Local-Unrestricted	650,000	603,460	151,915	288,083	891,543	1,119,346
4800 Local-Restricted	-	-	1,202,585	1,270,077	1,270,077	1,617,467
4900 Fund Balance Appropriated/Transfer From school	3,573,928	-	402,435	58,210	58,210	61,803
TOTAL FUND REVENUES	\$ 39,601,928	\$ 35,981,460	\$ 3,782,287	\$ 3,229,074	\$ 39,210,534	\$ 37,204,713
EXPENDITURES:						
Instructional Services:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 10,508,436	\$ 9,470,320	\$ 1,111,934	\$ 817,819	\$ 10,288,138	\$ 9,378,984
5200 Special Populations Services	1,334,746	1,270,765	814,522	341,783	1,612,547	1,727,205
5300 Alternative Programs and Services	472,566	440,226	430,620	422,800	863,027	480,424
5400 School Leadership Services	3,598,720	3,571,069	11,191	11,972	3,583,041	3,215,439
5500 Co-Curricular Services	1,165,957	1,154,361	60,500	48,048	1,202,408	1,334,790
5800 School-Based Support Services	2,186,495	2,160,940	158,151	14,716	2,175,656	1,809,099
Total Instructional Services	\$ 19,266,920	\$ 18,067,680	\$ 2,586,917	\$ 1,657,138	\$ 19,724,818	\$ 17,945,940
System-Wide Support Services:						
6100 Support and Development Services	\$ 501,045	\$ 489,771	\$ 16,500	\$ 39,876	\$ 529,647	\$ 331,970
6200 Special Population Support	90,379	85,163	30,409	19,882	105,046	288,907
6300 Alternative Programs	138,792	133,119	431	431	133,550	127,141
6400 Technology Support Services	1,320,441	1,297,553	69,139	63,080	1,360,633	1,400,372
6500 Operational Support Services	11,015,017	9,538,925	559,302	509,220	10,048,145	10,057,352
6600 Financial and Human Resource Services	2,592,894	2,530,391	215,252	114,404	2,644,796	2,230,593
6700 Accountability Services	214,261	204,838	1,200	1,200	206,038	115,193
6800 System-Wide Pupil Support Services	422,803	410,164	538	538	410,702	443,970
6900 Policy, Leadership and Public Relations	757,913	698,988	14,420	4,059	703,048	735,784
Total System-Wide Support Services	\$ 17,053,545	\$ 15,388,912	\$ 907,191	\$ 752,691	\$ 16,141,603	\$ 15,731,282
Ancillary Services:						
7100 Community Services	\$ 276,388	\$ 275,952	\$ 177,881	\$ 171,400	\$ 447,352	\$ 163,286
7200 Nutrition Services	269,327	257,920	6,323	6,323	264,243	278,814
Total Ancillary Services	\$ 545,714	\$ 533,872	\$ 184,204	\$ 177,723	\$ 711,595	\$ 442,100
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,735,750	\$ 2,672,966	\$ -	\$ -	\$ 2,672,966	\$ 2,277,139
8400 Interfund Transfers	-	-	48,713	41,372	41,372	826,201
8500 Contingency	-	-	16,727	-	-	-
8600 Educational Foundations	-	-	\$38,535.00	\$26,651.97	26,652	35,476
Total Non-Programmed Charges	\$ 2,735,750	\$ 2,672,966	\$ 103,975	\$ 68,024	\$ 2,740,990	\$ 3,138,816
TOTAL FUND EXPENDITURES	\$ 39,601,928	\$ 36,663,430	\$ 3,782,287	\$ 2,655,576	\$ 39,319,006	\$ 37,258,139

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of June 30, 2025

REVENUES:

3400 State Allocations
3700 Federal Sources-Restricted
4100 County Appropriation
4400 Local-Unrestricted
4800 Lease Purchases/Insurance Settlement
4900 Fund Balance Appropriated/Transfers In
Total Fund Revenues

	Budget	YTD Activity	Balance
\$ 204,309	\$ 204,309	\$ -	
500,000	-	500,000	
1,000,000	1,000,000	-	
7,100,000	2,500	7,097,500	
2,414,134	1,367,190	1,046,944	
1,067,819		1,067,819	
\$ 12,286,262	\$ 2,573,999	\$ 9,712,263	

Prior Year
\$ 185,284
1,500,000
133,922
558,341
-
\$ 2,377,547

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

	Budget	YTD Activity	Balance
\$ 920,100	\$ 2,927	\$ 917,173	
		-	
1,291,376	244,911	1,046,465	
		-	
	(28,648)	28,648	
204,309	204,309	-	
9,870,477	1,580,609	8,289,868	
\$ 12,286,262	\$ 2,004,108	\$ 10,282,154	

Prior Year
\$ 169,844
-
666,771
-
(11,534)
185,284
887,788
\$ 1,898,154