

## **REQUEST FOR BOARD ACTION**

### **HENDERSON COUNTY BOARD OF COMMISSIONERS**

**MEETING DATE:** September 2, 2025

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

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

**ATTACHMENTS:** Yes

#### **SUMMARY OF REQUEST:**

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

#### ***Suggested Motion:***

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

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of July 31, 2025

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
<b>REVENUES:</b>	<b>YTD Activity</b>	<b>YTD Activity</b>	<b>Combined Total</b>	<b>Prior YTD</b>
3200 State Sources	\$ -	\$ 10,411	\$ 10,411	\$ -
3700 Federal Sources-Restricted	-	5,333	5,333	21,039
3800 Other Federal-ROTC	-	-	-	-
4100 County Appropriation	3,614,146	-	3,614,146	3,537,800
4200 Local -Tuition/Fees	-	1,290	1,290	-
4400 Local-Unrestricted	-	2,998	2,998	49,222
4800 Local-Restricted	-	-	-	25,986
4900 Fund Balance Appropriated/Transfer From school	-	-	-	1,863
<b>TOTAL FUND REVENUES</b>	<b>\$ 3,614,146</b>	<b>\$ 20,032</b>	<b>\$ 3,634,178</b>	<b>\$ 3,635,911</b>
<b>EXPENDITURES:</b>	<b>YTD Activity</b>	<b>YTD Activity</b>	<b>Combined Total</b>	<b>Prior YTD</b>
<b>Instructional Services:</b>				
5100 Regular Instructional Services	\$ 228,884	\$ 19,921	\$ 248,805	\$ 75,928
5200 Special Populations Services	1,171	68,180	69,351	14,085
5300 Alternative Programs and Services	5,863	11,046	16,909	90,800
5400 School Leadership Services	220,119	350	220,470	172,140
5500 Co-Curricular Services	23,551	17,791	41,342	7,962
5800 School-Based Support Services	104,622	370	104,992	59,457
<b>Total Instructional Services</b>	<b>\$ 584,211</b>	<b>\$ 117,658</b>	<b>\$ 701,868</b>	<b>\$ 420,372</b>
<b>System-Wide Support Services:</b>				
6100 Support and Development Services	\$ 43,490	\$ 587	\$ 44,076	\$ 35,578
6200 Special Population Support	7,568	622	8,190	22,864
6300 Alternative Programs	10,257	-	10,257	9,876
6400 Technology Support Services	186,183	3,642	189,825	144,769
6500 Operational Support Services	724,161	12,534	736,695	603,126
6600 Financial and Human Resource Services	1,755,311	58,562	1,813,873	51,621
6700 Accountability Services	16,309	1,400	17,709	14,916
6800 System-Wide Pupil Support Services	31,483	-	31,483	42,090
6900 Policy, Leadership and Public Relations	79,018	9,990	89,008	70,164
<b>Total System-Wide Support Services</b>	<b>\$ 2,853,780</b>	<b>\$ 87,337</b>	<b>\$ 2,941,117</b>	<b>\$ 995,004</b>
<b>Ancillary Services:</b>				
7100 Community Services	\$ -	\$ 15,176	\$ 15,176	\$ 15,113
7200 Nutrition Services	-	-	-	-
<b>Total Ancillary Services</b>	<b>\$ -</b>	<b>\$ 15,176</b>	<b>\$ 15,176</b>	<b>\$ 15,113</b>
<b>Non-Programmed Charges:</b>				
8100 Payments to Other Governmental Units	\$ -	\$ 2,280	\$ -	\$ -
8600 Educational Foundations	-	-	-	-
<b>Total Non-Programmed Charges</b>	<b>\$ -</b>	<b>\$ 2,280</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 3,437,991</b>	<b>\$ 222,450</b>	<b>\$ 3,658,161</b>	<b>\$ 1,430,489</b>