

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: October 6, 2025

SUBJECT: Henderson County Public Schools Financial Reports – August 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
REVENUES:				
	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ 10,411	\$ 10,411	\$ 8,000
3700 Federal Sources-Restricted	-	6,119	6,119	37,011
3800 Other Federal-ROTC	-	-	-	-
4100 County Appropriation	7,228,293	-	7,228,293	7,075,600
4200 Local -Tuition/Fees	-	5,805	5,805	3,615
4400 Local-Unrestricted	83,979	17,013	100,992	73,040
4800 Local-Restricted	-	12,190	12,190	27,152
4900 Fund Balance Appropriated/Transfer From school	-	4,621	4,621	1,863
TOTAL FUND REVENUES	\$ 7,312,272	\$ 56,159	\$ 7,368,431	\$ 7,226,281
EXPENDITURES:				
Instructional Services:	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 707,706	\$ 54,052	\$ 761,758	\$ 766,689
5200 Special Populations Services	12,076	120,615	132,691	115,072
5300 Alternative Programs and Services	17,897	67,457	85,354	138,566
5400 School Leadership Services	462,463	10,839	473,302	414,984
5500 Co-Curricular Services	54,371	435	54,806	48,589
5800 School-Based Support Services	267,895	27,215	295,109	231,874
Total Instructional Services	\$ 1,522,407	\$ 280,613	\$ 1,803,020	\$ 1,715,774
System-Wide Support Services:				
6100 Support and Development Services	\$ 83,882	\$ 12,188	\$ 96,070	\$ 70,039
6200 Special Population Support	13,092	707	13,799	31,076
6300 Alternative Programs	19,874	431	20,305	19,870
6400 Technology Support Services	290,788	7,715	298,503	234,392
6500 Operational Support Services	1,628,877	31,732	1,660,609	1,345,620
6600 Financial and Human Resource Services	1,935,334	35,114	1,970,448	1,809,334
6700 Accountability Services	32,389	1,400	33,789	32,936
6800 System-Wide Pupil Support Services	62,911	538	63,450	74,593
6900 Policy, Leadership and Public Relations	136,257	13,220	149,476	144,771
Total System-Wide Support Services	\$ 4,203,404	\$ 103,044	\$ 4,306,448	\$ 3,762,630
Ancillary Services:				
7100 Community Services	\$ 581	\$ 28,778	\$ 29,359	\$ 29,176
7200 Nutrition Services	194		194	388
Total Ancillary Services	\$ 775	\$ 28,778	\$ 29,553	\$ 29,564
Non-Programmed Charges:				
8100 Payments to Other Governmental Units	\$ 282,211	\$ -	\$ 282,211	\$ -
8400 Interfund Transfers	-	3,075	3,075	300
8600 Educational Foundations	-	18,360	18,360	-
Total Non-Programmed Charges	\$ 282,211	\$ 21,435	\$ 303,646	\$ 300
TOTAL FUND EXPENDITURES	\$ 6,008,798	\$ 433,869	\$ 6,442,667	\$ 5,508,267