

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 3, 2025

SUBJECT: Henderson County Public Schools Financial Reports –
September 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 58,906	\$ 10,411	\$ 10,411	\$ 3,244
3700 Federal Sources-Restricted	-	-	2,240,718	136,051	136,051	433,109
3800 Other Federal-ROTC	-	-	128,000	3,622	3,622	-
4100 County Appropriation	36,141,463	10,842,439	-	-	10,842,439	10,613,400
4200 Local -Tuition/Fees	-	-	57,000	22,715	22,715	14,765
4400 Local-Unrestricted	658,000	149,292	140,816	41,865	191,157	129,565
4800 Local-Restricted	-	-	280,399	64,085	64,085	231,680
4900 Fund Balance Appropriated/Transfer From school	731,537	-	529,014	5,598	5,598	6,056
TOTAL FUND REVENUES	\$ 37,531,000	\$ 10,991,731	\$ 3,434,854	\$ 284,348	\$ 11,276,079	\$ 11,431,818
EXPENDITURES:						
Instructional Services:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 10,095,873	\$ 1,145,335	\$ 522,335	\$ 102,516	\$ 1,247,851	\$ 1,568,765
5200 Special Populations Services	1,349,257	31,890	784,059	183,063	214,953	159,092
5300 Alternative Programs and Services	351,791	29,508	803,350	135,352	164,860	176,346
5400 School Leadership Services	3,662,927	743,164	9,473	11,727	754,891	666,264
5500 Co-Curricular Services	1,131,818	50,018	57,000	7,232	57,250	76,489
5800 School-Based Support Services	2,248,164	416,251	390,622	39,446	455,697	359,257
Total Instructional Services	\$ 18,839,830	\$ 2,416,166	\$ 2,566,839	\$ 479,336	\$ 2,895,502	\$ 3,006,213
System-Wide Support Services:						
6100 Support and Development Services	\$ 554,593	\$ 122,852	\$ 5,250	\$ 2,145	\$ 124,997	\$ 88,294
6200 Special Population Support	88,215	18,422	12,200	1,014	19,436	37,632
6300 Alternative Programs	146,574	29,530	431	431	29,961	29,380
6400 Technology Support Services	1,407,498	376,956	44,139	11,357	388,313	379,543
6500 Operational Support Services	9,503,843	2,011,277	476,728	70,733	2,082,010	2,044,443
6600 Financial and Human Resource Services	2,600,753	1,992,460	73,289	53,533	2,045,993	1,869,124
6700 Accountability Services	222,130	47,974	1,400	1,400	49,374	48,469
6800 System-Wide Pupil Support Services	428,507	102,885	538	538	103,423	109,111
6900 Policy, Leadership and Public Relations	735,363	193,461	13,220	13,220	206,680	228,156
Total System-Wide Support Services	\$ 15,687,476	\$ 4,895,817	\$ 627,194	\$ 154,371	\$ 5,050,188	\$ 4,834,153
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 181,685	\$ 42,764	\$ 43,152	\$ 40,751
7200 Nutrition Services	267,557	388	-	-	388	1,063
Total Ancillary Services	\$ 267,944	\$ 775	\$ 181,685	\$ 42,764	\$ 43,539	\$ 41,814
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,735,750	\$ 282,211	\$ -	\$ -	\$ 282,211	\$ 253,854
8400 Interfund Transfers	-	-	12,348	5,735	5,735	5,312
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	46,788	18,360	18,360	8,884
Total Non-Programmed Charges	\$ 2,735,750	\$ 282,211	\$ 59,136	\$ 24,095	\$ 306,306	\$ 268,050
TOTAL FUND EXPENDITURES	\$ 37,531,000	\$ 7,594,969	\$ 3,434,854	\$ 700,566	\$ 8,295,535	\$ 8,150,230

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

REVENUES:

3200 State Allocations
4100 County Appropriation
4400 Windsor-Aughtry Donations
4800 Lease Purchases/Insurance Settlement
4900 Fund Balance Appropriated/Transfers In
Total Fund Revenues

	YTD		Prior
Budget	Activity	Balance	Year
\$ 500,000	\$ 500,000	\$ -	\$ -
1,500,000	450,000	1,050,000	300,000
	250	(250)	500
		-	68,089
630,697		630,697	
\$ 2,630,697	\$ 950,250	\$ 1,680,447	\$ 368,589

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

	YTD		Prior
Budget	Activity	Balance	Year
\$ -	\$ -	\$ -	\$ 885
		-	
523,000	259,696	263,304	24,340
		-	
		-	
		-	
2,107,697	647,262	1,460,435	424,316
\$ 2,630,697	\$ 906,958	\$ 1,723,739	\$ 449,541