

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** January 5, 2026

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

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

***Suggested Motion:***

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

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of November 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	\$ 32,786	\$ 32,786	\$ 3,244
3700 Federal Sources-Restricted	-	-	2,240,718	322,606	322,606	478,837
3800 Other Federal-ROTC	-	-	128,000	18,501	18,501	38,894
4100 County Appropriation	36,141,463	18,070,732	-	-	18,070,732	17,689,000
4200 Local -Tuition/Fees	-	-	62,200	39,179	39,179	24,505
4400 Local-Unrestricted	658,000	258,421	157,273	88,547	346,968	302,890
4800 Local-Restricted	-	-	335,945	222,950	222,950	461,627
4900 Fund Balance Appropriated/Transfer From school	759,025	-	530,014	12,499	12,499	14,339
<b>TOTAL FUND REVENUES</b>	<b>\$ 37,558,488</b>	<b>\$ 18,329,153</b>	<b>\$ 3,513,057</b>	<b>\$ 737,068</b>	<b>\$ 19,066,220</b>	<b>\$ 19,013,336</b>
EXPENDITURES:						
<b>Instructional Services:</b>	<b>Budget</b>	<b>YTD Activity</b>	<b>Budget</b>	<b>YTD Activity</b>	<b>Combined Total</b>	<b>Prior YTD</b>
5100 Regular Instructional Services	\$ 10,123,361	\$ 4,438,912	\$ 574,665	\$ 268,967	\$ 4,707,879	\$ 4,955,537
5200 Special Populations Services	1,349,257	624,335	789,475	321,024	945,359	856,009
5300 Alternative Programs and Services	351,791	152,715	818,750	295,337	448,052	411,055
5400 School Leadership Services	3,662,927	1,604,354	12,130	15,312	1,619,666	1,502,738
5500 Co-Curricular Services	1,131,818	59,986	57,000	31,829	91,815	112,298
5800 School-Based Support Services	2,248,164	961,206	390,622	51,045	1,012,251	843,810
<b>Total Instructional Services</b>	<b>\$ 18,867,318</b>	<b>\$ 7,841,509</b>	<b>\$ 2,642,642</b>	<b>\$ 983,515</b>	<b>\$ 8,825,024</b>	<b>\$ 8,681,447</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 554,593	\$ 224,183	\$ 5,250	\$ 10,268	\$ 234,451	\$ 188,906
6200 Special Population Support	88,215	38,219	12,200	1,397	39,616	59,141
6300 Alternative Programs	146,574	59,558	431	431	59,989	59,161
6400 Technology Support Services	1,407,498	602,930	44,139	14,999	617,930	599,815
6500 Operational Support Services	9,503,843	3,511,556	476,728	178,473	3,690,029	3,672,663
6600 Financial and Human Resource Services	2,600,753	2,103,867	73,289	73,893	2,177,760	2,036,569
6700 Accountability Services	222,130	93,362	1,400	1,400	94,762	87,903
6800 System-Wide Pupil Support Services	428,507	186,446	538	538	186,984	176,257
6900 Policy, Leadership and Public Relations	735,363	359,625	13,220	13,225	372,850	392,334
<b>Total System-Wide Support Services</b>	<b>\$ 15,687,476</b>	<b>\$ 7,179,746</b>	<b>\$ 627,194</b>	<b>\$ 294,623</b>	<b>\$ 7,474,370</b>	<b>\$ 7,272,750</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 181,685	\$ 76,733	\$ 77,121	\$ 70,328
7200 Nutrition Services	267,557	101,065	-	-	101,065	96,677
<b>Total Ancillary Services</b>	<b>267,944</b>	<b>101,452</b>	<b>181,685</b>	<b>76,733</b>	<b>\$ 178,185</b>	<b>\$ 167,005</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,735,750	\$ 901,224	\$ -	\$ -	\$ 901,224	\$ 797,593
8400 Interfund Transfers			14,748	10,055	10,055	30,092
8500 Contingency						-
8600 Educational Foundations			46,788	18,360	18,360	8,884
<b>Total Non-Programmed Charges</b>	<b>\$ 2,735,750</b>	<b>\$ 901,224</b>	<b>\$ 61,536</b>	<b>\$ 28,415</b>	<b>\$ 929,639</b>	<b>\$ 836,569</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 37,558,488</b>	<b>\$ 16,023,931</b>	<b>\$ 3,513,057</b>	<b>\$ 1,383,286</b>	<b>\$ 17,407,217</b>	<b>\$ 16,957,772</b>