

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 2, 2026

SUBJECT: Henderson County Public Schools Financial Reports –
December 2025

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 81,281	\$ 32,786	\$ 32,786	\$ 3,244
3700 Federal Sources-Restricted	-	-	2,240,718	428,611	428,611	502,031
3800 Other Federal-ROTC	-	-	128,000	29,757	29,757	54,391
4100 County Appropriation	36,141,463	21,684,878	-	-	21,684,878	21,226,800
4200 Local -Tuition/Fees	-	-	68,844	46,384	46,384	24,505
4400 Local-Unrestricted	658,000	284,386	157,769	149,893	434,278	318,114
4800 Local-Restricted	-	-	406,845	226,280	226,280	708,566
4900 Fund Balance Appropriated/Transfer From school	759,025	-	530,014	16,948	16,948	16,496
TOTAL FUND REVENUES	\$ 37,558,488	\$ 21,969,263	\$ 3,613,471	\$ 930,659	\$ 22,899,923	\$ 22,854,145
EXPENDITURES:						
Instructional Services:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 10,123,361	\$ 4,849,830	\$ 574,665	\$ 308,980	\$ 5,158,811	\$ 5,558,423
5200 Special Populations Services	1,349,257	645,144	842,019	385,862	1,031,006	941,395
5300 Alternative Programs and Services	351,791	160,342	843,750	371,793	532,135	459,421
5400 School Leadership Services	3,662,927	1,868,447	12,130	17,433	1,885,879	1,771,688
5500 Co-Curricular Services	1,131,818	483,620	57,000	21,891	505,511	566,714
5800 School-Based Support Services	2,248,164	1,118,446	412,997	77,607	1,196,053	999,952
Total Instructional Services	\$ 18,867,318	\$ 9,125,828	\$ 2,742,561	\$ 1,183,566	\$ 10,309,395	\$ 10,297,592
System-Wide Support Services:						
6100 Support and Development Services	\$ 554,593	\$ 270,778	\$ 5,250	\$ 8,074	\$ 278,852	\$ 241,411
6200 Special Population Support	88,215	43,905	12,200	1,466	45,371	64,752
6300 Alternative Programs	146,574	69,242	431	431	69,672	68,666
6400 Technology Support Services	1,407,498	704,720	44,139	18,642	723,361	700,960
6500 Operational Support Services	9,503,843	4,133,982	476,728	214,064	4,348,047	4,316,589
6600 Financial and Human Resource Services	2,600,753	2,185,204	73,289	79,958	2,265,162	2,111,165
6700 Accountability Services	222,130	110,947	1,400	1,400	112,347	105,070
6800 System-Wide Pupil Support Services	428,507	216,119	538	538	216,657	204,638
6900 Policy, Leadership and Public Relations	735,363	414,976	13,220	13,225	428,200	443,887
Total System-Wide Support Services	\$ 15,687,476	\$ 8,149,871	\$ 627,194	\$ 337,797	\$ 8,487,668	\$ 8,257,137
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 181,685	\$ 91,545	\$ 91,933	\$ 360,200
7200 Nutrition Services	267,557	101,065	-	-	101,065	96,770
Total Ancillary Services	267,944	101,452	181,685	91,545	\$ 192,998	\$ 456,970
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,735,750	\$ 1,201,375	\$ -	\$ -	\$ 1,201,375	\$ 1,111,817
8400 Interfund Transfers			15,244	10,551	10,551	36,035
8500 Contingency						-
8600 Educational Foundations			46,788	27,836	27,836	17,768
Total Non-Programmed Charges	\$ 2,735,750	\$ 1,201,375	\$ 62,032	\$ 38,387	\$ 1,239,761	\$ 1,165,620
TOTAL FUND EXPENDITURES	\$ 37,558,488	\$ 18,578,527	\$ 3,613,471	\$ 1,651,295	\$ 20,229,822	\$ 20,177,320

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of December 31, 2025

REVENUES:

3200 State Allocations
3700 Federal Sources-Restricted
4100 County Appropriation
4400 Windsor-Aughtry Donations
4800 Lease Purchases/Insurance Settlement
4900 Fund Balance Appropriated/Transfers In
Total Fund Revenues

Budget	YTD		Prior Year
	Activity	Balance	
\$ 500,000	\$ 500,000	\$ -	\$ -
	221,766	(221,766)	
1,500,000	900,000	600,000	500,000
	750	(750)	1,000
	3,463	(3,463)	268,545
630,697		630,697	
\$ 2,630,697	\$ 1,625,979	\$ 1,004,718	\$ 769,545

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		Prior Year
	Activity	Balance	
\$ -	\$ 6,532	\$ (6,532)	\$ 2,927
	40,220	(40,220)	
523,000	311,258	211,742	40,898
		-	
		-	
		-	
2,107,697	954,226	1,153,471	1,019,689
\$ 2,630,697	\$ 1,312,237	\$ 1,318,460	\$ 1,063,514