

## **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
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**REVENUES:**

3200 State Sources  
 3700 Federal Sources-Restricted  
 3800 Other Federal-ROTC  
 4100 County Appropriation  
 4200 Local -Tuition/Fees  
 4400 Local-Unrestricted  
 4800 Local-Restricted  
 4900 Fund Balance Appropriated/Transfer From school

**TOTAL FUND REVENUES**

Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
\$ -	\$ -	\$ 81,281	\$ 32,786	\$ 32,786	\$ 3,244
-	-	2,240,718	428,611	428,611	502,031
-	-	128,000	29,757	29,757	54,391
36,141,463	21,684,878	-	-	21,684,878	21,226,800
-	-	68,844	46,384	46,384	24,505
658,000	284,386	157,769	149,893	434,278	318,114
-	-	406,845	226,280	226,280	708,566
-	-	530,014	16,948	16,948	16,496
759,025	-				
<b>TOTAL FUND REVENUES</b>	<b>\$ 37,558,488</b>	<b>\$ 21,969,263</b>	<b>\$ 3,613,471</b>	<b>\$ 930,659</b>	<b>\$ 22,899,923</b>
					<b>\$ 22,854,145</b>

**EXPENDITURES:**

**Instructional Services:**

5100 Regular Instructional Services  
 5200 Special Populations Services  
 5300 Alternative Programs and Services  
 5400 School Leadership Services  
 5500 Co-Curricular Services  
 5800 School-Based Support Services

**Total Instructional Services**

Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
\$ 10,123,361	\$ 4,849,830	\$ 574,665	\$ 308,980	\$ 5,158,811	\$ 5,558,423
1,349,257	645,144	842,019	385,862	1,031,006	941,395
351,791	160,342	843,750	371,793	532,135	459,421
3,662,927	1,868,447	12,130	17,433	1,885,879	1,771,688
1,131,818	483,620	57,000	21,891	505,511	566,714
2,248,164	1,118,446	412,997	77,607	1,196,053	999,952
<b>\$ 18,867,318</b>	<b>\$ 9,125,828</b>	<b>\$ 2,742,561</b>	<b>\$ 1,183,566</b>	<b>\$ 10,309,395</b>	<b>\$ 10,297,592</b>

**System-Wide Support Services:**

6100 Support and Development Services  
 6200 Special Population Support  
 6300 Alternative Programs  
 6400 Technology Support Services  
 6500 Operational Support Services  
 6600 Financial and Human Resource Services  
 6700 Accountability Services  
 6800 System-Wide Pupil Support Services  
 6900 Policy, Leadership and Public Relations

**Total System-Wide Support Services**

Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
\$ 554,593	\$ 270,778	\$ 5,250	\$ 8,074	\$ 278,852	\$ 241,411
88,215	43,905	12,200	1,466	45,371	64,752
146,574	69,242	431	431	69,672	68,666
1,407,498	704,720	44,139	18,642	723,361	700,960
9,503,843	4,133,982	476,728	214,064	4,348,047	4,316,589
2,600,753	2,185,204	73,289	79,958	2,265,162	2,111,165
222,130	110,947	1,400	1,400	112,347	105,070
428,507	216,119	538	538	216,657	204,638
735,363	414,976	13,220	13,225	428,200	443,887
<b>\$ 15,687,476</b>	<b>\$ 8,149,871</b>	<b>\$ 627,194</b>	<b>\$ 337,797</b>	<b>\$ 8,487,668</b>	<b>\$ 8,257,137</b>

**Ancillary Services:**

7100 Community Services  
 7200 Nutrition Services

**Total Ancillary Services**

Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
\$ 388	\$ 388	\$ 181,685	\$ 91,545	\$ 91,933	\$ 360,200
267,557	101,065	-	-	101,065	96,770
<b>267,944</b>	<b>101,452</b>	<b>181,685</b>	<b>91,545</b>	<b>\$ 192,998</b>	<b>\$ 456,970</b>

**Non-Programmed Charges:**

8100 Payments to Other Governments  
 8400 Interfund Transfers  
 8500 Contingency  
 8600 Educational Foundations

**Total Non-Programmed Charges**

Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
\$ 2,735,750	\$ 1,201,375	\$ -	\$ -	\$ 1,201,375	\$ 1,111,817
		15,244	10,551	10,551	36,035
		46,788	27,836	27,836	-
<b>\$ 2,735,750</b>	<b>\$ 1,201,375</b>	<b>\$ 62,032</b>	<b>\$ 38,387</b>	<b>\$ 1,239,761</b>	<b>\$ 1,165,620</b>
<b>\$ 37,558,488</b>	<b>\$ 18,578,527</b>	<b>\$ 3,613,471</b>	<b>\$ 1,651,295</b>	<b>\$ 20,229,822</b>	<b>\$ 20,177,320</b>

**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**

<b>YTD</b>			<b>Prior Year</b>
<b>Budget</b>	<b>Activity</b>	<b>Balance</b>	
\$ 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	
<b>\$ 2,630,697</b>	<b>\$ 1,625,979</b>	<b>\$ 1,004,718</b>	<b>\$ 769,545</b>

**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**

<b>YTD</b>			<b>Prior Year</b>
<b>Budget</b>	<b>Activity</b>	<b>Balance</b>	
\$ -	\$ 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
<b>\$ 2,630,697</b>	<b>\$ 1,312,237</b>	<b>\$ 1,318,460</b>	<b>\$ 1,063,514</b>