

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 2, 2026

SUBJECT: Henderson County Public Schools Financial Reports –
January 2026

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools January 2026 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 January 2026 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools January 2026 Financial Reports as presented.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of January 31, 2026**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 81,281	\$ 103,944	\$ 103,944	\$ 3,244
3700 Federal Sources-Restricted	-	-	2,240,718	451,382	451,382	528,627
3800 Other Federal-ROTC	-	-	128,000	29,757	29,757	69,888
4100 County Appropriation	36,141,463	25,299,024	-	-	25,299,024	24,764,600
4200 Local -Tuition/Fees	-	-	68,844	54,414	54,414	30,860
4400 Local-Unrestricted	658,000	297,215	157,769	158,515	455,730	402,341
4800 Local-Restricted	-	-	406,845	302,095	302,095	739,014
4900 Fund Balance Appropriated/Transfer From school	759,025	-	530,014	18,399	18,399	19,744
TOTAL FUND REVENUES	\$ 37,558,488	\$ 25,596,239	\$ 3,613,471	\$ 1,118,506	\$ 26,714,745	\$ 26,558,318
EXPENDITURES:						
Instructional Services:						
5100 Regular Instructional Services	\$ 10,123,361	\$ 5,281,278	\$ 574,665	\$ 418,745	\$ 5,700,023	\$ 6,106,710
5200 Special Populations Services	1,349,257	664,288	842,019	444,565	1,108,853	1,003,363
5300 Alternative Programs and Services	351,791	166,454	843,750	437,360	603,814	509,264
5400 School Leadership Services	3,662,927	2,143,194	12,130	18,074	2,161,268	2,034,257
5500 Co-Curricular Services	1,131,818	489,465	57,000	22,303	511,768	578,454
5800 School-Based Support Services	2,248,164	1,251,248	412,997	85,229	1,336,477	1,143,338
Total Instructional Services	\$ 18,867,318	\$ 9,995,928	\$ 2,742,561	\$ 1,426,276	\$ 11,422,203	\$ 11,375,386
System-Wide Support Services:						
6100 Support and Development Services	\$ 554,593	\$ 310,603	\$ 5,250	\$ 5,066	\$ 315,669	\$ 273,543
6200 Special Population Support	88,215	49,262	12,200	1,552	50,814	70,080
6300 Alternative Programs	146,574	79,392	431	431	79,823	78,629
6400 Technology Support Services	1,407,498	802,063	44,139	25,926	827,989	788,644
6500 Operational Support Services	9,503,843	4,887,078	476,728	253,132	5,140,210	5,113,509
6600 Financial and Human Resource Services	2,600,753	2,243,542	73,289	91,029	2,334,571	2,202,694
6700 Accountability Services	222,130	126,595	1,400	1,400	127,995	120,378
6800 System-Wide Pupil Support Services	428,507	246,013	538	538	246,552	233,119
6900 Policy, Leadership and Public Relations	735,363	460,005	13,220	13,225	473,230	495,972
Total System-Wide Support Services	\$ 15,687,476	\$ 9,204,552	\$ 627,194	\$ 392,299	\$ 9,596,851	\$ 9,376,569
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 181,685	\$ 105,908	\$ 106,296	\$ 375,164
7200 Nutrition Services	267,557	101,516	-	-	101,516	103,479
Total Ancillary Services	267,944	101,904	181,685	105,908	\$ 207,812	\$ 478,643
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,735,750	\$ 1,498,127	\$ -	\$ -	\$ 1,498,127	\$ 1,382,243
8400 Interfund Transfers	-	-	15,244	13,657	13,657	36,840
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	46,788	27,836	27,836	17,768
Total Non-Programmed Charges	\$ 2,735,750	\$ 1,498,127	\$ 62,032	\$ 41,493	\$ 1,539,620	\$ 1,436,851
TOTAL FUND EXPENDITURES	\$ 37,558,488	\$ 20,800,511	\$ 3,613,471	\$ 1,965,976	\$ 22,766,487	\$ 22,667,449