

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 6, 2026

**SUBJECT:** Henderson County Public Schools Financial Reports –  
February 2026

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

***Suggested Motion:***

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

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of February 28, 2026

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 103,523	\$ 103,896	\$ 103,896	\$ 3,244
3700 Federal Sources-Restricted	-	-	2,240,718	500,264	500,264	623,127
3800 Other Federal-ROTC	-	-	150,000	55,842	55,842	77,485
4100 County Appropriation	36,141,463	28,913,170	-	-	28,913,170	28,302,400
4200 Local -Tuition/Fees	-	-	69,494	61,834	61,834	41,178
4400 Local-Unrestricted	658,000	387,950	157,869	205,989	593,939	511,198
4800 Local-Restricted	-	-	450,395	312,502	312,502	908,640
4900 Fund Balance Appropriated/Transfer From school	759,025	-	621,014	21,396	21,396	23,623
<b>TOTAL FUND REVENUES</b>	<b>\$ 37,558,488</b>	<b>\$ 29,301,120</b>	<b>\$ 3,793,013</b>	<b>\$ 1,261,724</b>	<b>\$ 30,562,844</b>	<b>\$ 30,490,894</b>
<b>EXPENDITURES:</b>						
<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	\$ 5,617,377	\$ 691,215	\$ 452,215	\$ 6,069,592	\$ 6,617,427
5200 Special Populations Services	1,349,257	682,681	842,669	479,644	1,162,325	1,061,878
5300 Alternative Programs and Services	351,791	171,822	843,850	502,743	674,565	557,685
5400 School Leadership Services	3,662,927	2,409,975	12,130	18,569	2,428,544	2,290,547
5500 Co-Curricular Services	1,131,818	491,516	57,000	16,313	507,829	576,480
5800 School-Based Support Services	2,248,164	1,391,243	435,238	90,509	1,481,752	1,291,217
<b>Total Instructional Services</b>	<b>\$ 18,867,318</b>	<b>\$ 10,764,614</b>	<b>\$ 2,882,102</b>	<b>\$ 1,559,993</b>	<b>\$ 12,324,607</b>	<b>\$ 12,395,233</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 554,593	\$ 349,980	\$ 5,250	\$ 4,572	\$ 354,553	\$ 315,748
6200 Special Population Support	88,215	54,818	12,200	1,721	56,539	75,463
6300 Alternative Programs	146,574	88,893	431	431	89,323	88,145
6400 Technology Support Services	1,407,498	885,514	44,139	29,568	915,082	884,022
6500 Operational Support Services	9,503,843	5,619,965	516,728	278,994	5,898,959	5,808,445
6600 Financial and Human Resource Services	2,600,753	2,307,257	73,289	93,676	2,400,933	2,258,485
6700 Accountability Services	222,130	141,977	1,400	1,400	143,377	135,584
6800 System-Wide Pupil Support Services	428,507	276,335	538	538	276,873	265,047
6900 Policy, Leadership and Public Relations	735,363	501,505	13,220	13,220	514,725	515,551
<b>Total System-Wide Support Services</b>	<b>\$ 15,687,476</b>	<b>\$ 10,226,244</b>	<b>\$ 667,194</b>	<b>\$ 424,120</b>	<b>\$ 10,650,364</b>	<b>\$ 10,346,489</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 181,685	\$ 119,974	\$ 120,362	\$ 388,726
7200 Nutrition Services	267,557	101,945	-	-	101,945	104,027
<b>Total Ancillary Services</b>	<b>267,944</b>	<b>102,333</b>	<b>181,685</b>	<b>119,974</b>	<b>\$ 222,307</b>	<b>\$ 492,754</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,735,750	\$ 1,792,086	\$ -	\$ -	\$ 1,792,086	\$ 1,650,943
8400 Interfund Transfers	-	-	15,244	14,057	14,057	36,840
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	46,788	27,836	27,836	17,768
<b>Total Non-Programmed Charges</b>	<b>\$ 2,735,750</b>	<b>\$ 1,792,086</b>	<b>\$ 62,032</b>	<b>\$ 41,893</b>	<b>\$ 1,833,979</b>	<b>\$ 1,705,551</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 37,558,488</b>	<b>\$ 22,885,277</b>	<b>\$ 3,793,013</b>	<b>\$ 2,145,981</b>	<b>\$ 25,031,258</b>	<b>\$ 24,940,028</b>