

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 4, 2026

SUBJECT: Henderson County Public Schools Financial Reports –
March 2026

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND		Combined Total	Prior YTD
	Budget	YTD Activity	Budget	YTD Activity		
REVENUES:						
3200 State Sources	\$ -	\$ -	\$ 158,523	\$ 103,896	\$ 103,896	\$ 58,244
3700 Federal Sources-Restricted	-	-	2,240,718	707,060	707,060	667,667
3800 Other Federal-ROTC	-	-	150,000	78,429	78,429	108,479
4100 County Appropriation	36,141,463	32,527,317	-	-	32,527,317	31,840,200
4200 Local -Tuition/Fees	-	-	71,754	71,659	71,659	55,568
4400 Local-Unrestricted	658,000	425,943	161,703	236,939	662,883	559,356
4800 Local-Restricted	-	-	459,932	321,922	321,922	936,057
4900 Fund Balance Appropriated/Transfer From school	759,025	-	625,014	29,114	29,114	26,106
TOTAL FUND REVENUES	\$ 37,558,488	\$ 32,953,260	\$ 3,867,644	\$ 1,549,019	\$ 34,502,279	\$ 34,251,677
EXPENDITURES:						
Instructional Services:						
5100 Regular Instructional Services	\$ 10,123,361	\$ 5,720,184	\$ 755,669	\$ 529,936	\$ 6,250,121	\$ 7,171,844
5200 Special Populations Services	1,349,257	705,643	848,343	538,698	1,244,341	1,196,319
5300 Alternative Programs and Services	351,791	177,573	843,850	569,490	747,063	611,700
5400 School Leadership Services	3,662,927	2,687,845	15,503	21,222	2,709,067	2,544,347
5500 Co-Curricular Services	1,131,818	765,374	57,000	22,082	787,456	816,707
5800 School-Based Support Services	2,248,164	1,507,867	435,238	97,179	1,605,046	1,463,221
Total Instructional Services	\$ 18,867,318	\$ 11,564,486	\$ 2,955,603	\$ 1,778,608	\$ 13,343,094	\$ 13,804,138
System-Wide Support Services:						
6100 Support and Development Services	\$ 554,593	\$ 390,778	\$ 5,250	\$ 9,970	\$ 400,748	\$ 360,630
6200 Special Population Support	88,215	60,175	12,200	1,805	61,980	81,133
6300 Alternative Programs	146,574	99,048	431	431	99,479	97,616
6400 Technology Support Services	1,407,498	978,986	44,849	33,210	1,012,196	978,720
6500 Operational Support Services	9,503,843	6,332,486	516,728	311,429	6,643,915	6,571,205
6600 Financial and Human Resource Services	2,600,753	2,370,089	73,289	107,663	2,477,753	2,328,243
6700 Accountability Services	222,130	157,474	1,400	1,400	158,874	151,443
6800 System-Wide Pupil Support Services	428,507	307,949	538	538	308,487	300,385
6900 Policy, Leadership and Public Relations	735,363	539,357	13,220	13,220	552,576	553,466
Total System-Wide Support Services	\$ 15,687,476	\$ 11,236,342	\$ 667,904	\$ 479,666	\$ 11,716,009	\$ 11,422,841
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 181,685	\$ 133,847	\$ 134,235	\$ 402,245
7200 Nutrition Services	267,557	102,014	-	-	102,014	104,122
Total Ancillary Services	267,944	102,402	181,685	133,847	\$ 236,249	\$ 506,366
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,735,750	\$ 2,085,664	\$ -	\$ -	\$ 2,085,664	\$ 1,920,296
8400 Interfund Transfers	-	-	15,664	21,858	21,858	37,456
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	46,788	37,312	37,312	26,652
Total Non-Programmed Charges	\$ 2,735,750	\$ 2,085,664	\$ 62,452	\$ 59,170	\$ 2,144,834	\$ 1,984,404
TOTAL FUND EXPENDITURES	\$ 37,558,488	\$ 24,988,894	\$ 3,867,644	\$ 2,451,291	\$ 27,440,185	\$ 27,717,749

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of March 31, 2026**

REVENUES:

3200 State Allocations
 3400 State Allocations Restricted to Capital
 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

	YTD			Prior Year
	Budget	Activity	Balance	
\$ 500,000	\$ 750,000	\$ (250,000)	\$ -	
\$ 124,758		124,758		
	453,199	(453,199)		
1,500,000	1,350,000	150,000	900,000	
	750	(750)	2,250	
722,067	41,045	681,022	870,598	
630,697		630,697		
\$ 3,477,522	\$ 2,594,994	\$ 882,528	\$ 1,772,848	

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

	YTD			Prior Year
	Budget	Activity	Balance	
\$ -	\$ 6,532	\$ (6,532)	\$ 2,927	
	40,220	(40,220)		
1,245,067	525,447	719,620	73,192	
		-		
		-		
124,758		124,758		
2,107,697	1,199,104	908,593	1,349,359	
\$ 3,477,522	\$ 1,771,303	\$ 1,706,219	\$ 1,425,479	