

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 3, 2026

SUBJECT: Henderson County Public Schools Financial Report –
April 2026

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes
1) HCPS Financial Report

SUMMARY OF REQUEST:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of April 30, 2026**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 158,523	\$ 103,896	\$ 103,896	\$ 58,244
3700 Federal Sources-Restricted	-	-	2,240,718	826,210	826,210	721,647
3800 Other Federal-ROTC	-	-	150,000	93,382	93,382	123,976
4100 County Appropriation	36,141,463	36,141,463	-	-	36,141,463	35,378,000
4200 Local -Tuition/Fees	-	-	71,754	90,559	90,559	60,848
4400 Local-Unrestricted	658,000	460,080	161,703	253,404	713,484	678,979
4800 Local-Restricted	-	-	459,932	367,112	367,112	1,093,773
4900 Fund Balance Appropriated/Transfer From school	759,025	-	625,014	37,068	37,068	31,878
TOTAL FUND REVENUES	\$ 37,558,488	\$ 36,601,543	\$ 3,867,644	\$ 1,771,631	\$ 38,373,174	\$ 38,147,344
EXPENDITURES:						
Instructional Services:						
5100 Regular Instructional Services	\$ 10,123,361	\$ 6,013,484	\$ 755,669	\$ 580,991	\$ 6,594,475	\$ 7,705,926
5200 Special Populations Services	1,349,257	725,178	848,343	588,223	1,313,401	1,267,662
5300 Alternative Programs and Services	351,791	155,591	843,850	636,680	792,270	660,226
5400 School Leadership Services	3,662,927	2,948,052	15,503	21,829	2,969,881	2,815,027
5500 Co-Curricular Services	1,131,818	800,789	57,000	33,403	834,192	825,797
5800 School-Based Support Services	2,248,164	1,593,158	435,238	113,159	1,706,317	1,636,625
Total Instructional Services	\$ 18,867,318	\$ 12,236,252	\$ 2,955,603	\$ 1,974,284	\$ 14,210,537	\$ 14,911,263
System-Wide Support Services:						
6100 Support and Development Services	\$ 554,593	\$ 431,055	\$ 5,250	\$ 16,992	\$ 448,047	\$ 402,503
6200 Special Population Support	88,215	65,955	12,200	2,151	68,106	86,491
6300 Alternative Programs	146,574	108,837	431	431	109,268	107,123
6400 Technology Support Services	1,407,498	1,081,749	44,849	33,210	1,114,960	1,074,681
6500 Operational Support Services	9,503,843	7,092,582	516,728	349,849	7,442,431	7,474,257
6600 Financial and Human Resource Services	2,600,753	2,455,129	73,289	108,968	2,564,097	2,413,109
6700 Accountability Services	222,130	173,304	1,400	1,400	174,704	168,630
6800 System-Wide Pupil Support Services	428,507	339,055	538	538	339,593	329,218
6900 Policy, Leadership and Public Relations	735,363	577,831	13,220	13,220	591,050	589,866
Total System-Wide Support Services	\$ 15,687,476	\$ 12,325,496	\$ 667,904	\$ 526,759	\$ 12,852,255	\$ 12,645,877
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 181,685	\$ 148,116	\$ 148,504	\$ 415,929
7200 Nutrition Services	267,557	102,640	-	-	102,640	104,809
Total Ancillary Services	267,944	103,028	181,685	148,116	\$ 251,144	\$ 520,737
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,735,750	\$ 2,384,058	\$ -	\$ -	\$ 2,384,058	\$ 2,191,508
8400 Interfund Transfers	-	-	15,664	22,158	22,158	37,456
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	46,788	37,312	37,312	26,652
Total Non-Programmed Charges	\$ 2,735,750	\$ 2,384,058	\$ 62,452	\$ 59,470	\$ 2,443,528	\$ 2,255,616
TOTAL FUND EXPENDITURES	\$ 37,558,488	\$ 27,048,834	\$ 3,867,644	\$ 2,708,629	\$ 29,757,463	\$ 30,333,494