

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** July 15, 2026

**SUBJECT:** Henderson County Public Schools Financial Report – May 2026

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

**ATTACHMENT:** Yes  
1. HCPS Financial Report

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools May 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 May 2026 Financial Report as presented.

**Suggested Motion:**

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

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of May 31, 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	1,300,536	1,300,536	805,808
3800 Other Federal-ROTC	-	-	150,000	100,701	100,701	139,473
4100 County Appropriation	36,141,463	36,141,463	-	-	36,141,463	35,378,000
4200 Local -Tuition/Fees	-	-	76,754	95,529	95,529	71,428
4400 Local-Unrestricted	658,000	487,235	182,788	277,667	764,902	768,962
4800 Local-Restricted	-	-	481,976	409,977	409,977	1,108,240
4900 Fund Balance Appropriated/Transfer From school	759,025	-	625,014	56,210	56,210	42,559
<b>TOTAL FUND REVENUES</b>	<b>\$ 37,558,488</b>	<b>\$ 36,628,698</b>	<b>\$ 3,915,773</b>	<b>\$ 2,344,515</b>	<b>\$ 38,973,213</b>	<b>\$ 38,372,714</b>
<b>EXPENDITURES:</b>						
<b>Instructional Services:</b>						
5100 Regular Instructional Services	\$ 10,123,361	\$ 6,368,281	\$ 770,669	\$ 647,511	\$ 7,015,792	\$ 7,922,129
5200 Special Populations Services	1,349,257	746,311	823,343	662,013	1,408,324	1,227,759
5300 Alternative Programs and Services	351,791	162,415	937,218	715,750	878,165	709,502
5400 School Leadership Services	3,662,927	3,223,594	20,630	19,754	3,243,348	3,090,448
5500 Co-Curricular Services	1,131,818	1,133,381	58,060	64,602	1,197,983	1,174,683
5800 School-Based Support Services	2,248,164	1,704,407	374,371	130,124	1,834,531	1,783,692
<b>Total Instructional Services</b>	<b>\$ 18,867,318</b>	<b>\$ 13,338,390</b>	<b>\$ 2,984,290</b>	<b>\$ 2,239,754</b>	<b>\$ 15,578,144</b>	<b>\$ 15,908,213</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 554,593	\$ 477,259	\$ 5,250	\$ 29,497	\$ 506,756	\$ 452,011
6200 Special Population Support	88,215	71,311	12,200	2,309	73,621	91,840
6300 Alternative Programs	146,574	118,699	431	431	119,130	116,652
6400 Technology Support Services	1,407,498	1,175,584	44,849	40,495	1,216,079	1,168,788
6500 Operational Support Services	9,503,843	8,432,029	517,728	395,726	8,827,755	8,327,983
6600 Financial and Human Resource Services	2,600,753	2,519,237	73,289	118,507	2,637,744	2,495,061
6700 Accountability Services	222,130	191,227	1,400	1,400	192,627	184,141
6800 System-Wide Pupil Support Services	428,507	374,110	538	538	374,648	361,203
6900 Policy, Leadership and Public Relations	735,363	635,826	13,220	13,220	649,046	640,169
<b>Total System-Wide Support Services</b>	<b>\$ 15,687,476</b>	<b>\$ 13,995,283</b>	<b>\$ 668,904</b>	<b>\$ 602,123</b>	<b>\$ 14,597,406</b>	<b>\$ 13,837,847</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 181,851	\$ 161,959	\$ 162,346	\$ 429,512
7200 Nutrition Services	267,557	102,685	-	-	102,685	105,409
<b>Total Ancillary Services</b>	<b>267,944</b>	<b>103,073</b>	<b>181,851</b>	<b>161,959</b>	<b>\$ 265,031</b>	<b>\$ 534,921</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,735,750	\$ 2,677,959	\$ -	\$ -	\$ 2,677,959	\$ 2,456,803
8400 Interfund Transfers	-	-	33,939	29,149	29,149	39,042
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	46,788	37,312	37,312	26,652
<b>Total Non-Programmed Charges</b>	<b>\$ 2,735,750</b>	<b>\$ 2,677,959</b>	<b>\$ 80,727</b>	<b>\$ 66,461</b>	<b>\$ 2,744,420</b>	<b>\$ 2,522,497</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 37,558,488</b>	<b>\$ 30,114,704</b>	<b>\$ 3,915,773</b>	<b>\$ 3,070,297</b>	<b>\$ 33,185,000</b>	<b>\$ 32,803,478</b>