REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: September 8, 2026

SUBJECT: Henderson County Public Schools Financial Reports – June and July 2026

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached are the Henderson County Public Schools June and July 2026 Local Current Expense Fund / Other Restricted Funds Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools June and July 2026 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of June 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	$ 106,739
3700 Federal Sources-Restricted	-	-	2,286,998	2,219,225	2,219,225	1,255,671
3800 Other Federal-ROTC	-	-	150,000	115,654	115,654	154,970
4100 County Appropriation	36,141,463	36,141,463	-	-	36,141,463	35,378,000
4200 Local -Tuition/Fees	-	-	95,167	108,472	108,472	95,324
4400 Local-Unrestricted	658,000	608,867	238,932	375,304	984,171	891,543
4800 Local-Restricted	-	-	499,719	469,345	469,345	1,270,077
4900 Fund Balance Appropriated/Transfer From school	1,059,025	-	634,064	82,857	82,857	58,210
TOTAL FUND REVENUES	**$ 37,858,488**	**$ 36,750,330**	**$ 4,063,404**	**$ 3,474,752**	**$ 40,225,083**	**$ 39,210,534**

EXPENDITURES:

	Budget	**YTD Activity**	**Budget**	**YTD Activity**	**Combined Total**	**Prior YTD**
Instructional Services:						
5100 Regular Instructional Services	$ 10,030,329	$ 8,976,411	$ 791,462	$ 654,622	$ 9,631,033	$ 10,288,138
5200 Special Populations Services	1,349,257	1,268,085	842,356	271,140	1,539,224	1,612,547
5300 Alternative Programs and Services	351,791	260,082	937,218	817,977	1,078,059	863,027
5400 School Leadership Services	3,723,458	3,713,506	20,630	19,072	3,732,578	3,583,041
5500 Co-Curricular Services	1,174,818	1,165,653	78,028	54,021	1,219,674	1,202,408
5800 School-Based Support Services	2,248,164	2,031,522	385,371	191,081	2,222,604	2,175,656
Total Instructional Services	$ 18,877,818	$ 17,415,259	$ 3,055,065	$ 2,007,913	$ 19,423,172	$ 19,724,818
System-Wide Support Services:						
6100 Support and Development Services	$ 554,593	$ 536,004	$ 5,250	$ 34,845	$ 570,850	$ 529,647
6200 Special Population Support	88,215	84,624	12,200	2,490	87,114	105,046
6300 Alternative Programs	147,074	143,807	431	431	144,237	133,550
6400 Technology Support Services	1,407,498	1,364,844	44,849	44,137	1,408,981	1,360,633
6500 Operational Support Services	9,503,843	9,320,333	519,728	281,116	9,601,449	10,048,145
6600 Financial and Human Resource Services	2,639,753	2,626,687	127,069	117,575	2,744,262	2,644,796
6700 Accountability Services	222,130	212,939	1,400	1,400	214,339	206,038
6800 System-Wide Pupil Support Services	428,507	422,012	538	538	422,551	410,702
6900 Policy, Leadership and Public Relations	735,363	702,357	13,220	13,220	715,576	703,048
Total System-Wide Support Services	$ 15,726,976	$ 15,413,606	$ 724,684	$ 495,752	$ 15,909,359	$ 16,141,603
Ancillary Services:						
7100 Community Services	$ 388	$ 388	$ 181,851	$ 180,890	$ 181,278	$ 447,352
7200 Nutrition Services	267,557	250,430	-	-	250,430	264,243
Total Ancillary Services	267,944	250,818	181,851	180,890	$ 431,708	$ 711,595
Non-Programmed Charges:						
8100 Payments to Other Governments	$ 2,985,750	$ 2,982,704	$ -	$ -	$ 2,982,704	$ 2,672,966
8400 Interfund Transfers			55,015	30,055	30,055	41,372
8500 Contingency						-
8600 Educational Foundations			46,788	46,788	46,788	26,652
Total Non-Programmed Charges	$ 2,985,750	$ 2,982,704	$ 101,803	$ 76,843	$ 3,059,547	$ 2,740,990
TOTAL FUND EXPENDITURES	**$ 37,858,488**	**$ 36,062,388**	**$ 4,063,404**	**$ 2,761,398**	**$ 38,823,786**	**$ 39,319,006**

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

REVENUES:	LOCAL CURRENT EXPENSE FUND YTD Activity	OTHER RESTRICTED FUND YTD Activity	Combined Total	Prior YTD
3200 State Sources	$ -	$ 91,750	$ 91,750	$ 10,411
3700 Federal Sources-Restricted	-	1,233	1,233	5,333
3800 Other Federal-ROTC	-	-	-	-
4100 County Appropriation	3,923,000	-	3,923,000	3,614,146
4200 Local -Tuition/Fees	-	-	-	1,290
4400 Local-Unrestricted	-	5,734	5,734	2,998
4800 Local-Restricted	-	6,289	6,289	-
4900 Fund Balance Appropriated/Transfer From school	-	192	192	-
TOTAL FUND REVENUES	**$ 3,923,000**	**$ 105,197**	**$ 4,028,197**	**$ 3,634,178**

EXPENDITURES:

	YTD Activity	YTD Activity	Combined Total	Prior YTD
Instructional Services:				
5100 Regular Instructional Services	$ 80,945	$ 18,576	$ 99,522	$ 248,805
5200 Special Populations Services	26,819	16,732	43,551	69,351
5300 Alternative Programs and Services	3,321	29,003	32,323	16,909
5400 School Leadership Services	201,365	1,484	202,849	220,470
5500 Co-Curricular Services	41,466	3,606	45,072	41,342
5800 School-Based Support Services	88,218	26,968	115,186	104,992
Total Instructional Services	$ 442,134	$ 96,369	$ 538,503	$ 701,868
System-Wide Support Services:				
6100 Support and Development Services	$ 45,710	$ 16,151	$ 61,861	$ 44,076
6200 Special Population Support	7,966	-	7,966	8,190
6300 Alternative Programs	10,705	-	10,705	10,257
6400 Technology Support Services	144,875	3,642	148,517	189,825
6500 Operational Support Services	642,538	9,055	651,593	736,695
6600 Financial and Human Resource Services	1,752,076	-	1,752,076	1,813,873
6700 Accountability Services	17,515	-	17,515	17,709
6800 System-Wide Pupil Support Services	26,041	-	26,041	31,483
6900 Policy, Leadership and Public Relations	64,529	8,300	72,829	89,008
Total System-Wide Support Services	$ 2,711,956	$ 37,148	$ 2,749,104	$ 2,941,117
Ancillary Services:				
7100 Community Services	$ -	$ 16,517	$ 16,517	$ 15,176
7200 Nutrition Services	179		179	-
Total Ancillary Services	$ 179	$ 16,517	$ 16,696	$ 15,176
Non-Programmed Charges:				
8100 Payments to Other Governmental Units	$ -	$ -	$ -	$ -
8400 Interfund Transfers	-	5,934	-	-
Total Non-Programmed Charges	$ -	$ 5,934	$ -	$ -
TOTAL FUND EXPENDITURES	**$ 3,154,269**	**$ 155,968**	**$ 3,304,303**	**$ 3,658,161**

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of June 30, 2026

REVENUES:

	Budget	YTD Activity	Balance	Prior Year
3200 State Allocations	$ 750,000	$ 750,000	$ -	$ -
3400 State Allocations Restricted to Capital	$ 664,323	$ 664,323	-	204,309
3700 Federal Sources-Restricted	$ 453,199	453,199	(0)	
4100 County Appropriation	1,800,000	1,800,000	-	1,000,000
4400 Donations	2,300,000	750	2,299,250	2,500
4800 Lease Purchases/Insurance Settlement	2,145,103	1,779,640	365,463	1,367,190
4900 Fund Balance Appropriated/Transfers In	1,756,651		1,756,651	
Total Fund Revenues	**$ 9,869,276**	**$ 5,447,912**	**$ 4,421,364**	**$ 2,573,999**

EXPENDITURES:

	Budget	YTD Activity	Balance	Prior Year
5100 Regular Instructional Services-Equipment	$ 947,816	$ 944,349	$ 3,467	$ 2,927
6400 Technology Support Services	40,220	40,220	-	
6500 Operational Support Services	2,778,828	2,377,248	401,579	244,911
7200 Nutrition Services			-	
8100 Payments to Other Governments			-	(28,648)
8300 Debt Service	664,323	664,323	-	204,309
9000 Capital Outlay-Land/Buildings	5,438,089	1,466,053	3,972,036	1,580,609
Total Fund Expenditures	**$ 9,869,276**	**$ 5,492,193**	**$ 4,377,083**	**$ 2,004,108**