

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** July 15, 2020

**SUBJECT:** Henderson County Public Schools Financial Reports –  
May 2020

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools May 2020 Local Current Expense Fund / Other Restricted Funds for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools May 2020 Financial Reports as presented.

*Suggested Motion:*

*I move that the Board of Commissioners approve the Henderson County Public Schools May 2020 Financial Reports as presented.*

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of May 31, 2020

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND			% of Budget	Prior YTD
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance		
<b>REVENUES:</b>								
3200 State Sources	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -	100.0%	\$ 209,000
3700 Federal Sources-Restricted	-	-	-	748,918	371,379	377,539	49.6%	652,168
3800 Other Federal-ROTC	-	-	-	180,000	159,164	20,836	88.4%	151,088
4100 County Appropriation	28,328,000	28,328,000	-	-	-	-	100.0%	27,328,000
4200 Local -Tuition/Fees	-	-	-	58,200	47,280	10,920	81.2%	52,110
4400 Local-Unrestricted	665,000	459,397	205,603	215,009	207,838	7,171	75.8%	726,741
4800 Local-Restricted	-	-	-	659,389	591,634	67,755	89.7%	592,874
4900 Fund Balance Approp/Interfund Transfer	272,727	-	272,727	7,727	7,727	-	-	-
<b>TOTAL FUND REVENUES</b>	<b>\$ 29,265,727</b>	<b>\$ 28,787,397</b>	<b>\$ 478,330</b>	<b>\$ 1,878,243</b>	<b>\$ 1,394,022</b>	<b>\$ 484,221</b>	<b>96.9%</b>	<b>\$ 29,711,981</b>
<b>EXPENDITURES:</b>								
<b>Instructional Services:</b>								
5100 Regular Instructional Services	\$ 9,125,784	\$ 6,344,521	\$ 2,781,263	\$ 709,092	\$ 560,391	\$ 148,701	70.2%	\$ 7,329,723
5200 Special Populations Services	1,383,049	695,499	687,550	343,520	366,628	(23,108)	61.5%	1,134,756
5300 Alternative Programs and Services	202,933	161,050	41,883	156,182	125,339	30,843	79.7%	341,697
5400 School Leadership Services	2,611,480	2,241,658	369,822	34,366	30,950	3,416	85.9%	2,306,603
5500 Co-Curricular Services	803,369	872,951	(69,582)	10,840	7,382	3,458	108.1%	840,107
5800 School-Based Support Services	1,145,873	1,022,707	123,166	42,890	40,034	2,856	89.4%	896,149
<b>Total Instructional Services</b>	<b>\$ 15,272,488</b>	<b>\$ 11,338,385</b>	<b>\$ 3,934,102</b>	<b>\$ 1,296,889</b>	<b>\$ 1,130,723</b>	<b>\$ 166,166</b>	<b>75.3%</b>	<b>\$ 12,849,035</b>
<b>System-Wide Support Services:</b>								
6100 Support and Development Services	\$ 264,406	\$ 231,116	\$ 33,290	\$ 500	\$ 643	\$ (143)	87.5%	\$ 239,822
6200 Special Population Support	230,781	191,098	39,683	3,200	2,315	885	82.7%	223,138
6300 Alternative Programs	90,921	77,163	13,758	431	431	-	84.9%	74,709
6400 Technology Support Services	1,192,748	888,340	304,408	30,646	5,646	25,000	73.1%	1,140,928
6500 Operational Support Services	7,487,137	6,323,493	1,163,643	207,815	212,470	(4,655)	84.9%	7,069,210
6600 Financial and Human Resource Services	1,636,126	1,526,394	109,732	58,062	44,008	14,054	92.7%	1,496,734
6700 Accountability Services	189,415	165,835	23,580	28,800	28,800	-	89.2%	163,619
6800 System-Wide Pupil Support Services	336,015	290,317	45,698	538	538	-	86.4%	185,386
6900 Policy, Leadership and Public Relations	736,521	517,906	218,615	15,524	10,910	4,614	70.3%	501,591
<b>Total System-Wide Support Services</b>	<b>\$ 12,164,070</b>	<b>\$ 10,211,662</b>	<b>\$ 1,952,408</b>	<b>\$ 345,515</b>	<b>\$ 305,761</b>	<b>\$ 39,754</b>	<b>84.1%</b>	<b>\$ 11,095,139</b>
<b>Ancillary Services:</b>								
7100 Community Services	\$ 388	\$ 388	\$ -	\$ 149,490	\$ 127,411	\$ 22,079	85.3%	\$ 121,935
7200 Nutrition Services	176,457	69,015	107,441	-	-	-	39.1%	64,476
<b>Total Ancillary Services</b>	<b>\$ 176,844</b>	<b>\$ 69,403</b>	<b>\$ 107,441</b>	<b>\$ 149,490</b>	<b>\$ 127,411</b>	<b>\$ 22,079</b>	<b>60.3%</b>	<b>\$ 186,411</b>
<b>Non-Programmed Charges:</b>								
8100 Payments to Other Governmental Units	\$ 1,620,000	\$ 1,592,008	\$ 27,993	\$ -	\$ -	\$ -	98.3%	\$ 1,492,641
8400 Interfund Transfers	32,325	32,325	-	13,079	12,484	595	98.7%	13,358
8600 Educational Foundations	-	-	-	73,271	67,690	5,581	92.4%	66,542
<b>Total Non-Programmed Charges</b>	<b>\$ 1,652,325</b>	<b>\$ 1,624,333</b>	<b>\$ 27,993</b>	<b>\$ 86,350</b>	<b>\$ 80,174</b>	<b>\$ 6,176</b>	<b>98.0%</b>	<b>\$ 1,572,541</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 29,265,727</b>	<b>\$ 23,243,783</b>	<b>\$ 6,021,944</b>	<b>\$ 1,878,243</b>	<b>\$ 1,644,069</b>	<b>\$ 234,174</b>	<b>79.9%</b>	<b>\$ 25,703,125</b>