

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 20, 2022

SUBJECT: Henderson County Public Schools Financial Reports –
May 2022

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools May 2022 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 2022 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools May 2022 Financial Reports as presented.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of May 31, 2022**

| | LOCAL CURRENT EXPENSE FUND | | OTHER RESTRICTED FUND | | Combined Total | Prior YTD |
|---|----------------------------|----------------------|-----------------------|---------------------|----------------------|----------------------|
| | Budget | YTD Activity | Budget | YTD Activity | | |
| REVENUES: | | | | | | |
| 3200 State Sources | \$ - | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 9,000 |
| 3700 Federal Sources-Restricted | - | - | 996,737 | 646,350 | 646,350 | 438,161 |
| 3800 Other Federal-ROTC | - | - | 144,000 | 135,413 | 135,413 | 124,610 |
| 4100 County Appropriation | 29,928,000 | 29,928,000 | - | - | 29,928,000 | 28,928,000 |
| 4200 Local - Tuition/Fees | - | - | 65,000 | 57,670 | 57,670 | 20,860 |
| 4400 Local-Unrestricted | 678,000 | 588,934 | 150,918 | 191,657 | 780,591 | 612,703 |
| 4800 Local-Restricted | - | - | 714,310 | 761,134 | 761,134 | 662,901 |
| 4900 Fund Balance Appropriated/Transfer From school | 159,250 | - | 179,548 | - | - | - |
| TOTAL FUND REVENUES | \$ 30,765,250 | \$ 30,516,934 | \$ 2,254,513 | \$ 1,796,224 | \$ 32,313,158 | \$ 30,796,235 |
| EXPENDITURES: | | | | | | |
| Instructional Services: | | | | | | |
| 5100 Regular Instructional Services | \$ 9,520,278 | \$ 5,672,241 | \$ 440,987 | \$ 383,721 | \$ 6,055,963 | \$ 5,425,783 |
| 5200 Special Populations Services | 1,235,868 | 667,026 | 565,081 | 252,446 | 919,472 | 880,084 |
| 5300 Alternative Programs and Services | 248,160 | 147,877 | 323,469 | 251,836 | 399,713 | 260,814 |
| 5400 School Leadership Services | 2,650,382 | 2,342,499 | 24,724 | 17,840 | 2,360,340 | 2,288,701 |
| 5500 Co-Curricular Services | 822,101 | 844,526 | 11,865 | 5,730 | 850,256 | 686,234 |
| 5800 School-Based Support Services | 1,498,867 | 1,154,822 | 83,974 | 47,915 | 1,202,737 | 1,111,258 |
| Total Instructional Services | \$ 15,975,656 | \$ 10,828,991 | \$ 1,450,099 | \$ 959,489 | \$ 11,788,480 | \$ 10,652,875 |
| System-Wide Support Services: | | | | | | |
| 6100 Support and Development Services | \$ 286,738 | \$ 247,044 | \$ 500 | \$ 12,222 | \$ 259,266 | \$ 239,946 |
| 6200 Special Population Support | 219,444 | 192,567 | 6,427 | 1,468 | 194,035 | 168,221 |
| 6300 Alternative Programs | 81,780 | 64,616 | 431 | 431 | 65,047 | 70,695 |
| 6400 Technology Support Services | 1,280,454 | 1,152,085 | 153,438 | 153,116 | 1,305,201 | 1,320,452 |
| 6500 Operational Support Services | 7,796,074 | 6,968,338 | 279,826 | 254,135 | 7,222,473 | 6,237,424 |
| 6600 Financial and Human Resource Services | 1,772,684 | 1,722,915 | 63,679 | 48,485 | 1,771,400 | 1,554,892 |
| 6700 Accountability Services | 210,748 | 193,329 | 38,000 | 39,000 | 232,329 | 63,655 |
| 6800 System-Wide Pupil Support Services | 331,253 | 289,140 | 538 | 538 | 289,678 | 181,409 |
| 6900 Policy, Leadership and Public Relations | 724,550 | 612,774 | 13,220 | 13,220 | 625,993 | 899,219 |
| Total System-Wide Support Services | \$ 12,703,726 | \$ 11,442,807 | \$ 556,058 | \$ 522,614 | \$ 11,965,421 | \$ 10,735,912 |
| Ancillary Services: | | | | | | |
| 7100 Community Services | \$ 388 | \$ 388 | \$ 163,573 | \$ 144,234 | \$ 144,622 | \$ 133,779 |
| 7200 Nutrition Services | 185,481 | 68,855 | - | - | 68,855 | 93,265 |
| Total Ancillary Services | \$ 185,868 | \$ 69,243 | \$ 163,573 | \$ 144,234 | \$ 213,477 | \$ 227,044 |
| Non-Programmed Charges: | | | | | | |
| 8100 Payments to Other Governments | \$ 1,900,000 | \$ 1,853,537 | \$ - | \$ - | \$ 1,853,537 | \$ 1,666,218 |
| 8400 Interfund Transfers | - | - | 12,563 | 12,145 | 12,145 | 31,428 |
| 8500 Contingency | - | - | - | - | - | - |
| 8600 Educational Foundations | - | - | 72,221 | 47,364 | 47,364 | 68,586 |
| Total Non-Programmed Charges | \$ 1,900,000 | \$ 1,853,537 | \$ 84,784 | \$ 59,509 | \$ 1,913,046 | \$ 1,766,232 |
| TOTAL FUND EXPENDITURES | \$ 30,765,250 | \$ 24,194,578 | \$ 2,254,513 | \$ 1,685,846 | \$ 25,880,424 | \$ 23,382,063 |