

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 6, 2023

SUBJECT: Henderson County Public Schools Financial Reports –
October 2022

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND		Combined Total	Prior YTD
	Budget	YTD Activity	Budget	YTD Activity		
REVENUES:						
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 4,000
3700 Federal Sources-Restricted	-	-	1,104,588	60,626	60,626	97,213
3800 Other Federal-ROTC	-	-	100,520	19,918	19,918	23,944
4100 County Appropriation	31,378,000	12,551,200	-	-	12,551,200	11,971,200
4200 Local -Tuition/Fees	-	-	68,000	14,460	14,460	19,585
4400 Local-Unrestricted	630,000	170,474	120,401	55,077	225,551	229,070
4800 Local-Restricted	-	-	606,609	173,284	173,284	166,055
4900 Fund Balance Appropriated/Transfer From school	1,096,822	-	49,772	-	-	-
TOTAL FUND REVENUES	\$ 33,104,822	\$ 12,721,674	\$ 2,057,890	\$ 323,365	\$ 13,045,039	\$ 12,511,067
EXPENDITURES:						
Instructional Services:						
5100 Regular Instructional Services	\$ 9,942,027	\$ 1,726,304	\$ 347,617	\$ 89,770	\$ 1,816,073	\$ 1,332,925
5200 Special Populations Services	1,350,830	61,814	618,679	98,339	160,153	157,961
5300 Alternative Programs and Services	222,310	6,181	211,699	126,741	132,923	96,952
5400 School Leadership Services	2,773,563	843,226	12,522	10,769	853,995	674,333
5500 Co-Curricular Services	881,122	61,414	10,000	2,435	63,849	57,330
5800 School-Based Support Services	1,569,903	326,431	8,000	152	326,584	370,862
Total Instructional Services	\$ 16,739,755	\$ 3,025,371	\$ 1,208,517	\$ 328,206	\$ 3,353,577	\$ 2,690,363
System-Wide Support Services:						
6100 Support and Development Services	\$ 298,112	\$ 80,700	\$ 6,500	\$ 5,366	\$ 86,066	\$ 85,653
6200 Special Population Support	235,922	73,609	5,050	961	74,569	67,742
6300 Alternative Programs	96,817	30,820	431	431	31,251	21,366
6400 Technology Support Services	1,318,582	400,066	140,000	-	400,066	615,375
6500 Operational Support Services	8,721,855	2,320,489	306,033	38,060	2,358,549	2,302,084
6600 Financial and Human Resource Services	2,109,940	1,484,900	71,688	41,715	1,526,615	1,173,360
6700 Accountability Services	220,065	64,282	10,400	1,200	65,482	90,133
6800 System-Wide Pupil Support Services	402,068	122,313	538	538	122,852	98,324
6900 Policy, Leadership and Public Relations	706,800	242,921	13,220	12,789	255,710	264,816
Total System-Wide Support Services	\$ 14,110,161	\$ 4,820,100	\$ 553,859	\$ 101,060	\$ 4,921,160	\$ 4,718,852
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 135,703	\$ 39,090	\$ 39,478	\$ 45,112
7200 Nutrition Services	228,607	1,508	-	-	1,508	1,161
Total Ancillary Services	\$ 228,994	\$ 1,896	\$ 135,703	\$ 39,090	\$ 40,986	\$ 46,273
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 1,996,000	\$ 403,158	\$ -	\$ -	\$ 403,158	\$ 374,810
8400 Interfund Transfers	\$ 29,912	\$ -	9,706	3,706	3,706	7,010
8500 Contingency	-	-	103,922	-	-	-
8600 Educational Foundations	-	-	46,184	12,340	12,340	27,086
Total Non-Programmed Charges	\$ 2,025,912	\$ 403,158	\$ 159,812	\$ 16,046	\$ 419,204	\$ 408,906
TOTAL FUND EXPENDITURES	\$ 33,104,822	\$ 8,250,524	\$ 2,057,891	\$ 484,402	\$ 8,734,926	\$ 7,864,394