

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: April 19, 2023

SUBJECT: Henderson County Public Schools Financial Reports –
February 2023

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools February 2023 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 February 2023 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools February 2023 Financial Reports as presented.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of February 28, 2023**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND		Combined Total	Prior YTD
	Budget	YTD Activity	Budget	YTD Activity		
REVENUES:						
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 4,000
3700 Federal Sources-Restricted	-	-	1,104,588	323,994	323,994	325,893
3800 Other Federal-ROTC	-	-	100,520	69,127	69,127	99,757
4100 County Appropriation	31,378,000	25,102,400	-	-	25,102,400	23,942,400
4200 Local -Tuition/Fees	-	-	68,000	35,395	35,395	30,485
4400 Local-Unrestricted	630,000	430,170	124,325	95,922	526,092	497,488
4800 Local-Restricted	-	-	630,666	478,130	478,130	407,053
4900 Fund Balance Appropriated/Transfer From school	1,182,221	-	50,729	-	-	-
TOTAL FUND REVENUES	\$ 33,190,221	\$ 25,532,570	\$ 2,086,828	\$ 1,010,568	\$ 26,543,138	\$ 25,307,076
EXPENDITURES:						
Instructional Services:						
5100 Regular Instructional Services	\$ 10,004,854	\$ 5,733,046	\$ 369,369	\$ 218,948	\$ 5,951,994	\$ 4,811,859
5200 Special Populations Services	1,350,830	682,870	620,691	183,214	866,084	797,993
5300 Alternative Programs and Services	222,310	104,750	211,699	152,939	257,690	296,864
5400 School Leadership Services	2,773,563	1,948,614	12,522	12,091	1,960,706	1,683,401
5500 Co-Curricular Services	881,122	408,410	10,000	9,630	418,040	397,313
5800 School-Based Support Services	1,569,903	997,503	8,180	1,911	999,414	942,096
Total Instructional Services	\$ 16,802,582	\$ 9,875,194	\$ 1,232,461	\$ 578,733	\$ 10,453,928	\$ 8,929,527
System-Wide Support Services:						
6100 Support and Development Services	\$ 298,112	\$ 180,883	\$ 9,205	\$ 7,647	\$ 188,529	\$ 180,608
6200 Special Population Support	235,922	154,361	5,050	1,381	155,742	142,279
6300 Alternative Programs	96,817	64,192	431	431	64,623	48,780
6400 Technology Support Services	1,318,582	860,714	140,000	-	860,714	1,146,196
6500 Operational Support Services	8,721,855	5,014,178	306,503	171,240	5,185,418	4,774,305
6600 Financial and Human Resource Services	2,132,512	1,804,418	71,688	51,045	1,855,463	1,591,540
6700 Accountability Services	220,065	142,606	10,400	1,200	143,806	169,972
6800 System-Wide Pupil Support Services	402,068	265,660	538	538	266,199	206,543
6900 Policy, Leadership and Public Relations	706,800	428,701	13,220	12,789	441,490	466,795
Total System-Wide Support Services	\$ 14,132,733	\$ 8,915,715	\$ 557,034	\$ 246,270	\$ 9,161,985	\$ 8,727,019
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 135,703	\$ 85,076	\$ 85,463	\$ 102,146
7200 Nutrition Services	228,607	84,080	-	-	84,080	68,325
Total Ancillary Services	\$ 228,994	\$ 84,467	\$ 135,703	\$ 85,076	\$ 169,543	\$ 170,471
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 1,996,000	\$ 1,211,842	\$ -	\$ -	\$ 1,211,842	\$ 1,119,985
8400 Interfund Transfers	\$ 29,912	\$ 36,999	11,524	13,380	50,379	9,539
8500 Contingency	-	-	103,922	-	-	-
8600 Educational Foundations	-	-	46,184	24,679	24,679	41,802
Total Non-Programmed Charges	\$ 2,025,912	\$ 1,248,840	\$ 161,630	\$ 38,059	\$ 1,286,900	\$ 1,171,326
TOTAL FUND EXPENDITURES	\$ 33,190,221	\$ 20,124,217	\$ 2,086,828	\$ 948,139	\$ 21,072,356	\$ 18,998,342