

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** May 1, 2023

**SUBJECT:** Henderson County Public Schools Financial Reports –  
March 2023

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

***Suggested Motion:***

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

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of March 31, 2023

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND			
REVENUES:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 4,000
3700 Federal Sources-Restricted	-	-	1,104,588	352,672	352,672	561,873
3800 Other Federal-ROTC	-	-	100,520	83,858	83,858	113,912
4100 County Appropriation	31,378,000	28,240,200	-	-	28,240,200	26,935,200
4200 Local -Tuition/Fees	-	-	68,000	35,395	35,395	30,485
4400 Local-Unrestricted	630,000	430,170	127,198	114,386	544,556	581,346
4800 Local-Restricted	-	-	632,309	496,905	496,905	517,969
4900 Fund Balance Appropriated/Transfer From school	1,182,221	-	50,729	-	-	-
<b>TOTAL FUND REVENUES</b>	<b>\$ 33,190,221</b>	<b>\$ 28,670,370</b>	<b>\$ 2,091,344</b>	<b>\$ 1,091,216</b>	<b>\$ 29,761,586</b>	<b>\$ 28,744,785</b>
<b>EXPENDITURES:</b>						
<b>Instructional Services:</b>	<b>Budget</b>	<b>YTD Activity</b>	<b>Budget</b>	<b>YTD Activity</b>	<b>Combined Total</b>	<b>Prior YTD</b>
5100 Regular Instructional Services	\$ 9,997,767	\$ 6,052,865	\$ 371,012	\$ 244,396	\$ 6,297,261	\$ 5,307,188
5200 Special Populations Services	1,350,830	700,721	620,691	205,534	906,255	845,952
5300 Alternative Programs and Services	222,310	106,404	211,699	166,597	273,000	332,381
5400 School Leadership Services	2,773,563	2,153,011	12,522	12,091	2,165,102	1,900,976
5500 Co-Curricular Services	881,122	602,538	10,000	12,184	614,723	589,673
5800 School-Based Support Services	1,569,903	1,120,379	8,180	1,911	1,122,290	1,058,569
<b>Total Instructional Services</b>	<b>\$ 16,795,495</b>	<b>\$ 10,735,919</b>	<b>\$ 1,234,104</b>	<b>\$ 642,713</b>	<b>\$ 11,378,632</b>	<b>\$ 10,034,737</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 298,112	\$ 202,867	\$ 9,205	\$ 9,109	\$ 211,976	\$ 207,382
6200 Special Population Support	235,922	173,603	5,050	1,479	175,081	161,587
6300 Alternative Programs	96,817	71,674	431	431	72,105	54,791
6400 Technology Support Services	1,318,582	940,830	140,000	-	940,830	1,289,182
6500 Operational Support Services	8,721,855	5,681,861	306,503	203,907	5,885,768	5,437,176
6600 Financial and Human Resource Services	2,132,512	1,853,782	71,688	54,803	1,908,585	1,645,121
6700 Accountability Services	220,065	158,780	10,400	1,200	159,980	199,318
6800 System-Wide Pupil Support Services	402,068	282,148	538	538	282,686	233,667
6900 Policy, Leadership and Public Relations	706,800	499,501	13,220	12,789	512,290	511,734
<b>Total System-Wide Support Services</b>	<b>\$ 14,132,733</b>	<b>\$ 9,865,046</b>	<b>\$ 557,034</b>	<b>\$ 284,255</b>	<b>\$ 10,149,301</b>	<b>\$ 9,739,958</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 135,703	\$ 90,979	\$ 91,367	\$ 116,455
7200 Nutrition Services	228,607	84,171	-	-	84,171	68,325
<b>Total Ancillary Services</b>	<b>\$ 228,994</b>	<b>\$ 84,558</b>	<b>\$ 135,703</b>	<b>\$ 90,979</b>	<b>\$ 175,538</b>	<b>\$ 184,780</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 1,996,000	\$ 1,415,337	\$ -	\$ -	\$ 1,415,337	\$ 1,489,947
8400 Interfund Transfers	\$ 36,999	\$ 36,999	14,397	26,574	63,572	10,539
8500 Contingency	-	-	103,922	-	-	-
8600 Educational Foundations	-	-	46,184	25,608	25,608	42,757
<b>Total Non-Programmed Charges</b>	<b>\$ 2,032,999</b>	<b>\$ 1,452,335</b>	<b>\$ 164,503</b>	<b>\$ 52,182</b>	<b>\$ 1,504,517</b>	<b>\$ 1,543,243</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 33,190,221</b>	<b>\$ 22,137,859</b>	<b>\$ 2,091,344</b>	<b>\$ 1,070,129</b>	<b>\$ 23,207,988</b>	<b>\$ 21,502,719</b>