

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 28, 2023

SUBJECT: Henderson County Public Schools Financial Reports –
May 2023

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of May 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	-	-	1,143,384	691,190	691,190	646,350
3800 Other Federal-ROTC	-	-	100,520	113,321	113,321	135,413
4100 County Appropriation	31,378,000	31,378,000	-	-	31,378,000	29,928,000
4200 Local -Tuition/Fees	-	-	68,000	46,945	46,945	57,670
4400 Local-Unrestricted	630,000	594,588	151,284	141,443	736,031	780,591
4800 Local-Restricted	-	-	652,097	723,408	723,408	761,134
4900 Fund Balance Appropriated/Transfer From school	1,482,221	-	51,499	75,210	75,210	-
TOTAL FUND REVENUES	\$ 33,490,221	\$ 31,972,588	\$ 2,174,784	\$ 1,799,517	\$ 33,772,105	\$ 32,313,158
EXPENDITURES:						
Instructional Services:	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 9,983,252	\$ 6,568,368	\$ 373,631	\$ 314,467	\$ 6,882,834	\$ 6,055,963
5200 Special Populations Services	1,350,830	737,707	620,691	312,392	1,050,099	919,472
5300 Alternative Programs and Services	222,310	105,192	226,770	192,675	297,867	399,713
5400 School Leadership Services	2,773,563	2,580,511	12,522	12,091	2,592,602	2,360,340
5500 Co-Curricular Services	881,122	870,784	10,000	615	871,399	850,256
5800 School-Based Support Services	1,884,418	1,355,528	8,180	1,911	1,357,440	1,202,737
Total Instructional Services	\$ 17,095,495	\$ 12,218,089	\$ 1,251,795	\$ 834,152	\$ 13,052,241	\$ 11,788,480
System-Wide Support Services:						
6100 Support and Development Services	\$ 298,112	\$ 251,088	\$ 9,205	\$ 21,777	\$ 272,865	\$ 259,266
6200 Special Population Support	235,922	204,390	5,050	1,724	206,114	194,035
6300 Alternative Programs	96,817	85,592	431	431	86,023	65,047
6400 Technology Support Services	1,318,582	1,080,655	145,928	5,928	1,086,583	1,305,201
6500 Operational Support Services	8,721,855	7,663,490	307,118	339,756	8,003,246	7,222,473
6600 Financial and Human Resource Services	2,132,512	1,984,195	83,084	80,706	2,064,901	1,771,400
6700 Accountability Services	220,065	189,448	10,400	1,200	190,648	232,329
6800 System-Wide Pupil Support Services	402,068	322,880	538	538	323,419	289,678
6900 Policy, Leadership and Public Relations	706,800	585,128	13,220	12,789	597,917	625,993
Total System-Wide Support Services	\$ 14,132,733	\$ 12,366,866	\$ 574,973	\$ 464,849	\$ 12,831,715	\$ 11,965,421
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 135,703	\$ 101,924	\$ 102,311	\$ 144,622
7200 Nutrition Services	228,607	84,482	23,725	23,725	108,207	68,855
Total Ancillary Services	\$ 228,994	\$ 84,870	\$ 159,428	\$ 125,649	\$ 210,519	\$ 213,477
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 1,996,000	\$ 1,825,287	\$ -	\$ -	\$ 1,825,287	\$ 1,853,537
8400 Interfund Transfers	\$ 36,999	\$ 36,999	38,483	38,240	75,238	12,145
8500 Contingency	-	-	103,922	-	-	-
8600 Educational Foundations	-	-	46,184	36,090	36,090	47,364
Total Non-Programmed Charges	\$ 2,032,999	\$ 1,862,286	\$ 188,589	\$ 74,330	\$ 1,936,616	\$ 1,913,046
TOTAL FUND EXPENDITURES	\$ 33,490,221	\$ 26,532,111	\$ 2,174,784	\$ 1,498,980	\$ 28,031,092	\$ 25,880,424