

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 6, 2023

SUBJECT: Henderson County Public Schools Financial Reports –
December 2022

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of December 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	\$ 8,000	\$ 8,000	\$ 4,000
3700 Federal Sources-Restricted	-	-	1,104,588	122,448	122,448	174,653
3800 Other Federal-ROTC	-	-	100,520	23,737	23,737	57,772
4100 County Appropriation	31,378,000	18,826,800	-	-	18,826,800	17,956,800
4200 Local -Tuition/Fees	-	-	68,000	23,840	23,840	22,865
4400 Local-Unrestricted	630,000	254,125	120,401	61,815	315,940	310,329
4800 Local-Restricted	-	-	616,085	174,285	174,285	319,462
4900 Fund Balance Appropriated/Transfer From school	1,096,822	-	50,148	-	-	-
TOTAL FUND REVENUES	\$ 33,104,822	\$ 19,080,925	\$ 2,067,742	\$ 414,125	\$ 19,495,050	\$ 18,845,881
EXPENDITURES:						
Instructional Services:						
5100 Regular Instructional Services	\$ 9,942,027	\$ 5,012,546	\$ 357,093	\$ 197,130	\$ 5,209,676	\$ 3,974,480
5200 Special Populations Services	1,350,830	646,607	619,055	145,825	792,432	774,226
5300 Alternative Programs and Services	222,310	96,676	211,699	125,922	222,599	225,414
5400 School Leadership Services	2,773,563	1,561,413	12,522	9,473	1,570,886	1,292,330
5500 Co-Curricular Services	881,122	400,138	10,000	2,435	402,574	389,200
5800 School-Based Support Services	1,569,903	740,170	8,000	332	740,502	764,510
Total Instructional Services	\$ 16,739,755	\$ 8,457,550	\$ 1,218,369	\$ 481,118	\$ 8,938,668	\$ 7,420,161
System-Wide Support Services:						
6100 Support and Development Services	\$ 298,112	\$ 137,478	\$ 6,500	\$ 14,929	\$ 152,407	\$ 139,282
6200 Special Population Support	235,922	121,229	5,050	1,259	122,488	109,908
6300 Alternative Programs	96,817	50,891	431	431	51,322	38,153
6400 Technology Support Services	1,318,582	649,371	140,000	-	649,371	876,877
6500 Operational Support Services	8,721,855	3,618,859	306,033	114,051	3,732,910	3,391,038
6600 Financial and Human Resource Services	2,109,940	1,714,380	71,688	41,715	1,756,096	1,446,030
6700 Accountability Services	220,065	102,062	10,400	1,200	103,262	127,293
6800 System-Wide Pupil Support Services	402,068	205,078	538	538	205,616	160,147
6900 Policy, Leadership and Public Relations	706,800	340,608	13,220	12,789	353,396	362,255
Total System-Wide Support Services	\$ 14,110,161	\$ 6,939,956	\$ 553,859	\$ 186,912	\$ 7,126,868	\$ 6,650,983
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 135,703	\$ 64,416	\$ 64,803	\$ 75,883
7200 Nutrition Services	228,607	83,563	-	-	83,563	67,895
Total Ancillary Services	\$ 228,994	\$ 83,950	\$ 135,703	\$ 64,416	\$ 148,366	\$ 143,777
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 1,996,000	\$ 813,243	\$ -	\$ -	\$ 813,243	\$ 752,446
8400 Interfund Transfers	\$ 29,912	\$ 29,912	9,706	10,582	40,494	7,593
8500 Contingency	-	-	103,922	-	-	-
8600 Educational Foundations	-	-	46,184	14,197	14,197	38,668
Total Non-Programmed Charges	\$ 2,025,912	\$ 843,155	\$ 159,812	\$ 24,779	\$ 867,934	\$ 798,708
TOTAL FUND EXPENDITURES	\$ 33,104,822	\$ 16,324,611	\$ 2,067,743	\$ 757,225	\$ 17,081,835	\$ 15,013,629

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of December 31, 2022**

REVENUES:

3400 State Allocations
4100 County Appropriation
4400 Windsor-Aughtry Donations
4800 Lease Purchases/Insurance Settlement
4900 Fund Balance Appropriated/Transfers In
Total Fund Revenues

Budget	YTD	
	Activity	Balance
\$ -	\$ -	\$ -
1,500,000	900,000	600,000
	1,250	(1,250)
	114,414	(114,414)
931,537	29,912	901,625
\$ 2,431,537	\$ 1,045,576	\$ 1,385,961

Prior Year
\$ -
900,000
2,500
3,072
-
\$ 905,572

EXPENDITURES:

5100 Regular Instructional Services-Equipment
6400 Technology Support Services
6500 Operational Support Services
7200 Nutrition Services
8100 Payments to Other Governments
9000 Capital Outlay-Land/Buildings
Total Fund Expenditures

Budget	YTD	
	Activity	Balance
\$ 190,000	\$ 63,251	\$ 126,749
-	-	-
220,000	71,323	148,677
-	-	-
40,000	-	40,000
1,981,537	695,084	1,286,453
\$ 2,431,537	\$ 829,659	\$ 1,601,878

Prior Year
\$ 68,871
-
40,726
-
-
409,722
\$ 519,319