

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 6, 2023

SUBJECT: Henderson County Public Schools Financial Reports –
September 2023

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of September 30, 2023**

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
REVENUES:				
	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ 8,000	\$ 8,000	\$ -
3700 Federal Sources-Restricted	-	104,304	104,304	60,626
3800 Other Federal-ROTC	-	10,566	10,566	2,522
4100 County Appropriation	9,863,400	-	9,863,400	9,413,400
4200 Local -Tuition/Fees	-	7,360	7,360	14,460
4400 Local-Unrestricted	114,626	26,083	140,709	141,512
4800 Local-Restricted	-	34,321	34,321	3,465
4900 Fund Balance Appropriated/Transfer From school	-	1,031	1,031	-
TOTAL FUND REVENUES	\$ 9,978,026	\$ 191,665	\$ 10,169,691	\$ 9,635,985
EXPENDITURES:				
Instructional Services:	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 994,160	\$ 131,934	\$ 1,126,094	\$ 1,197,308
5200 Special Populations Services	27,813	131,404	159,217	119,402
5300 Alternative Programs and Services	9,474	56,770	66,244	112,153
5400 School Leadership Services	621,155	9,904	631,059	631,476
5500 Co-Curricular Services	57,219	15,545	72,764	54,478
5800 School-Based Support Services	387,808	67	387,875	229,386
Total Instructional Services	\$ 2,097,629	\$ 345,624	\$ 2,443,253	\$ 2,344,203
System-Wide Support Services:				
6100 Support and Development Services	\$ 66,358	\$ 27,663	\$ 94,021	\$ 62,408
6200 Special Population Support	56,671	26,896	83,567	58,119
6300 Alternative Programs	21,293	431	21,723	24,206
6400 Technology Support Services	383,850	51,701	435,552	320,986
6500 Operational Support Services	1,896,723	67,701	1,964,424	1,765,509
6600 Financial and Human Resource Services	1,491,842	33,378	1,525,220	1,360,231
6700 Accountability Services	46,629	1,200	47,829	48,750
6800 System-Wide Pupil Support Services	85,116	538	85,654	94,832
6900 Policy, Leadership and Public Relations	209,578	13,220	222,798	168,542
Total System-Wide Support Services	\$ 4,258,060	\$ 222,728	\$ 4,480,787	\$ 3,903,583
Ancillary Services:				
7100 Community Services	\$ 388	\$ 26,192	\$ 26,579	\$ 28,102
7200 Nutrition Services	405	15,640	16,045	971
Total Ancillary Services	\$ 793	\$ 41,832	\$ 42,625	\$ 29,073
Non-Programmed Charges:				
8100 Payments to Other Governmental Units	\$ 420,698	\$ -	\$ 420,698	\$ -
8400 Interfund Transfers	-	6,676	6,676	-
8600 Educational Foundations	-	976	976	2,786
Total Non-Programmed Charges	\$ 420,698	\$ 7,652	\$ 428,351	\$ 2,786
TOTAL FUND EXPENDITURES	\$ 6,777,180	\$ 617,836	\$ 7,395,016	\$ 6,279,644

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of September 30, 2023**

REVENUES:

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

Interim Budget	YTD Activity	Balance
\$ -	\$ -	\$ -
1,500,000	450,000	1,050,000
	250	(250)
300,000		-
\$ 1,800,000	\$ 450,250	\$ 1,349,750

Prior Year
\$ -
450,000
500
-
\$ 450,500

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

Interim Budget	YTD Activity	Balance
\$ 190,000	\$ 18,157	\$ 171,843
-	-	-
360,000	76,746	283,254
-	-	-
	2,226	(2,226)
1,250,000	529,663	720,338
\$ 1,800,000	\$ 626,791	\$ 1,173,209

Prior Year
\$ 23,494
-
32,305
-
-
597,051
\$ 652,850