

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 2, 2024

SUBJECT: Henderson County Public Schools Financial Reports –
November 2023

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of November 30, 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	\$ -
3700 Federal Sources-Restricted	-	-	1,522,494	224,651	224,651	60,626
3800 Other Federal-ROTC	-	-	106,000	39,809	39,809	19,918
4100 County Appropriation	32,878,000	16,439,000	-	-	16,439,000	15,689,000
4200 Local -Tuition/Fees	-	-	55,000	16,230	16,230	18,540
4400 Local-Unrestricted	705,000	223,679	137,736	86,763	310,442	228,388
4800 Local-Restricted	-	-	1,280,825	355,867	355,867	170,819
4900 Fund Balance Appropriated/Transfer From school	2,001,317	-	119,411	17,820	17,820	-
TOTAL FUND REVENUES	\$ 35,584,317	\$ 16,662,679	\$ 3,229,466	\$ 749,140	\$ 17,411,819	\$ 16,187,291
EXPENDITURES:						
Instructional Services:						
5100 Regular Instructional Services	\$ 9,934,680	\$ 4,161,687	\$ 669,706	\$ 176,236	\$ 4,337,923	\$ 4,668,111
5200 Special Populations Services	1,378,356	626,145	855,626	218,733	844,878	753,038
5300 Alternative Programs and Services	183,243	86,226	286,728	110,989	197,215	199,558
5400 School Leadership Services	3,114,291	1,380,291	12,513	9,904	1,390,195	1,350,458
5500 Co-Curricular Services	890,423	73,257	164,179	6,046	79,303	80,811
5800 School-Based Support Services	1,911,109	1,018,765	9,500	67	1,018,832	614,053
Total Instructional Services	\$ 17,412,102	\$ 7,346,371	\$ 1,998,251	\$ 521,975	\$ 7,868,345	\$ 7,666,030
System-Wide Support Services:						
6100 Support and Development Services	\$ 312,404	\$ 128,944	\$ 6,500	\$ 25,100	\$ 154,044	\$ 132,764
6200 Special Population Support	183,034	113,322	116,579	46,194	159,516	105,218
6300 Alternative Programs	106,286	45,479	431	431	45,909	44,190
6400 Technology Support Services	1,287,752	638,828	88,055	55,344	694,171	544,603
6500 Operational Support Services	9,491,369	3,386,120	423,671	151,031	3,537,151	3,129,236
6600 Financial and Human Resource Services	2,346,702	1,704,055	173,292	37,122	1,741,176	1,617,454
6700 Accountability Services	120,174	78,178	1,200	1,200	79,378	88,130
6800 System-Wide Pupil Support Services	415,304	162,419	538	538	162,957	166,868
6900 Policy, Leadership and Public Relations	781,001	337,453	13,220	13,220	350,673	323,435
Total System-Wide Support Services	\$ 15,044,025	\$ 6,594,797	\$ 823,485	\$ 330,179	\$ 6,924,976	\$ 6,151,900
Ancillary Services:						
7100 Community Services	\$ 388	\$ 388	\$ 165,108	\$ 63,908	\$ 64,296	\$ 54,222
7200 Nutrition Services	265,803	96,356	23,725	25,340	121,696	83,490
Total Ancillary Services	\$ 266,190	\$ 96,744	\$ 188,833	\$ 89,248	\$ 185,992	\$ 137,712
Non-Programmed Charges:						
8100 Payments to Other Governments	\$ 2,362,000	\$ 706,156	\$ -	\$ -	\$ 706,156	\$ 606,060
8400 Interfund Transfers	\$ 500,000	\$ -	32,898	27,198	27,198	9,706
8500 Contingency	-	-	150,000	-	-	-
8600 Educational Foundations	-	-	36,000	976	976	13,268
Total Non-Programmed Charges	\$ 2,862,000	\$ 706,156	\$ 218,898	\$ 28,174	\$ 734,331	\$ 629,035
TOTAL FUND EXPENDITURES	\$ 35,584,317	\$ 14,744,068	\$ 3,229,466	\$ 969,576	\$ 15,713,644	\$ 14,584,676