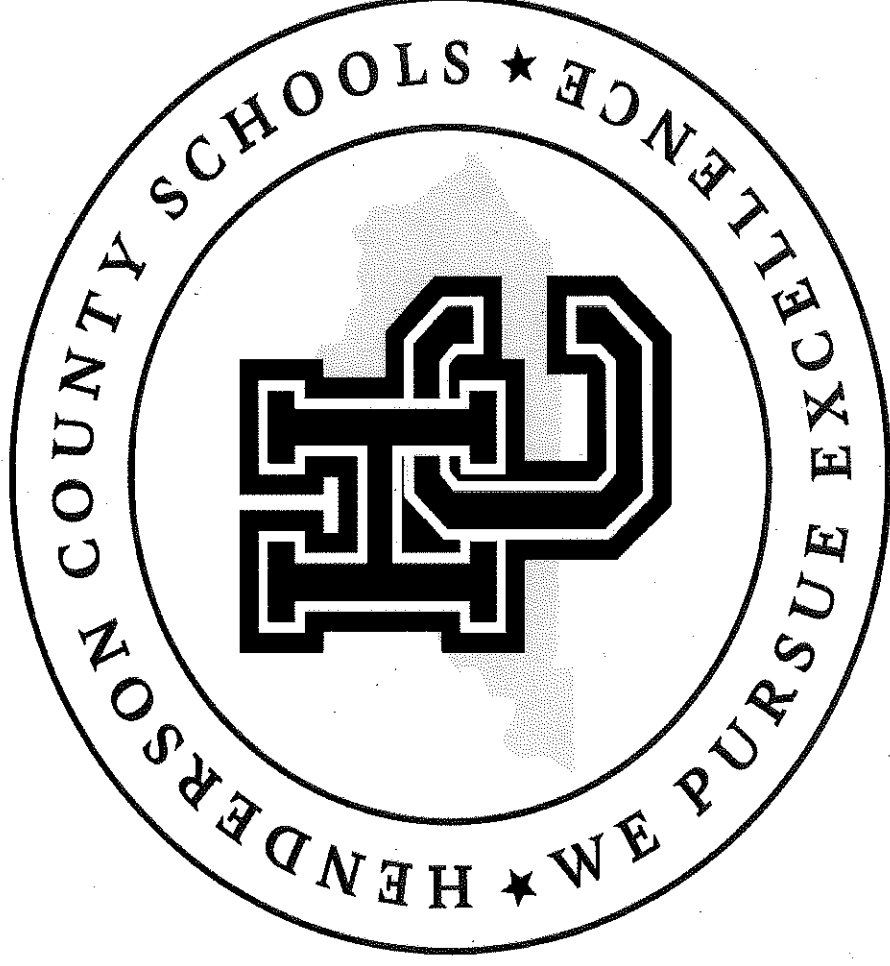


# **Henderson County Board of Education**

## **Monthly MUNIS Financial Report**



**For the Month Ending: November, 2022**

## Summary Activity

| Fund  | Fund Name         | Receipts   | Transfer In | Total Receipts | Expenses  | Transfers Out | Ttl Expenses | Net Change |
|-------|-------------------|------------|-------------|----------------|-----------|---------------|--------------|------------|
| 1     | General Fund      | 16,966,555 | 23,741      | 16,990,296     | 4,480,879 | -             | 4,480,879    | 12,509,417 |
| 2     | Grants            | 1,524,282  | -           | 1,524,282      | 975,237   | -             | 975,237      | 549,045    |
| 21    | District Activity | 1,700      | -           | 1,700          | 1,929     | -             | 1,929        | (229)      |
| 51    | Child Nutrition   | 706,457    | -           | 706,457        | 659,689   | 23,741        | 683,430      | 23,027     |
| 310   | Capital Outlay    | 622        | -           | 622            | -         | -             | -            | 622        |
| 320   | Building Fund     | 152        | -           | 152            | -         | 779,250       | 779,250      | (779,098)  |
| 360   | Construction      | -          | -           | -              | 253,734   | -             | 253,734      | (253,734)  |
| 400   | Bonds             | -          | 779,250     | 779,250        | 514,250   | -             | 514,250      | 265,000    |
| 52    | Child Care        | 57,982     | -           | 57,982         | 1,246     | -             | 1,246        | 56,736     |
| 54    | Community Ed      | -          | -           | -              | -         | -             | -            | -          |
| Total |                   | 19,257,750 | 802,991     | 20,060,741     | 6,886,965 | 802,991       | 7,689,956    | 12,370,785 |

# Henderson County Board of Education

## Operating Statement - Monthly Summary Recapitulation

For the Month Ending: November, 2022 and Board Meeting on December 19, 2022

|                                      | General Fund  | Special Revenue | District Activity | Child Nutrition | Capital Outlay Fund | Building Fund | Construction Fund | Debt Service Fund | Child Care Fund | Total All Funds |
|--------------------------------------|---------------|-----------------|-------------------|-----------------|---------------------|---------------|-------------------|-------------------|-----------------|-----------------|
|                                      | 1             | 2               | 21                | 51              | 310                 | 320           | 360               | 400               | 52              | All             |
| + End. Balance - Cash                | 24,333,966.85 | 1,120,799.69    | 19,706.76         | 6,441,032.55    | 648,380.70          | 192,488.19    | 10,346,123.08     | -                 | 1,285,750.26    | 44,388,248.08   |
| + Payroll Account - Cash             | 3,511,110.26  | -               | -                 | -               | -                   | -             | -                 | -                 | -               | 3,511,110.26    |
| + Petty Cash                         | 100.00        | -               | -                 | 1,775.00        | -                   | -             | -                 | -                 | -               | 1,875.00        |
| + Investments                        | -             | -               | -                 | -               | -                   | -             | -                 | -                 | -               | -               |
| + Inter-Fund Receivables             | -             | -               | -                 | 317,223.00      | -                   | -             | -                 | -                 | 70,364.00       | 387,587.00      |
| + Receivables, Inventories, & Assets | (406.25)      | -               | -                 | 175,953.25      | -                   | -             | -                 | -                 | -               | 175,547.00      |
| = * Total Ending Assets              | 27,844,770.86 | 1,120,799.69    | 19,706.76         | 6,935,983.80    | 648,380.70          | 192,488.19    | 10,346,123.08     | -                 | 1,356,114.26    | 48,464,367.34   |
| + Cash Receipts for Month            | 16,966,554.82 | 1,524,282.09    | 1,700.00          | 706,457.45      | 621.53              | 152.24        | -                 | -                 | 57,982.00       | 19,257,750.13   |
| + Fund Transfers                     | 23,740.99     | -               | -                 | -               | -                   | -             | -                 | 779,250.15        | -               | 802,991.14      |
| = Total Receipts for the Month       | 16,990,295.81 | 1,524,282.09    | 1,700.00          | 706,457.45      | 621.53              | 152.24        | -                 | 779,250.15        | 57,982.00       | 20,060,741.27   |
| - Expenditures                       | 4,480,878.75  | 975,236.97      | 1,929.39          | 659,688.38      | -                   | -             | 253,734.29        | 514,250.37        | 1,245.84        | 6,886,964.99    |
| - Fund Transfers:                    | -             | -               | -                 | 23,740.99       | -                   | 779,250.15    | -                 | -                 | -               | 802,991.14      |
| = Total Expenditures for the Month   | 4,480,878.75  | 975,236.97      | 1,929.39          | 683,430.37      | -                   | 779,250.15    | 253,734.29        | 514,250.37        | 1,245.84        | 7,689,956.13    |
| Net Fund Change for the Month        | 12,509,417.06 | 549,045.12      | (229.39)          | 23,027.08       | 621.53              | (779,097.97)  | (253,734.29)      | 264,999.78        | 56,736.16       | 12,370,785.14   |
| + End. Balance - Cash                | 34,810,256.15 | 1,479,285.42    | 16,946.67         | 6,499,312.50    | 649,002.23          | (586,609.72)  | 10,116,303.81     | -                 | 1,342,361.48    | 54,326,858.54   |
| + Payroll Account - Cash             | 6,007,590.06  | -               | -                 | -               | -                   | -             | -                 | -                 | -               | 6,007,590.06    |
| + Petty Cash                         | 100.00        | -               | -                 | 1,775.00        | -                   | -             | -                 | -                 | -               | 1,875.00        |
| + Investments                        | -             | -               | -                 | -               | -                   | -             | -                 | -                 | -               | -               |
| + Inter-Fund Receivables             | -             | -               | -                 | 317,223.00      | -                   | -             | -                 | -                 | 70,364.00       | 387,587.00      |
| + Receivables, Inventories, & Assets | (477.50)      | -               | -                 | 175,953.25      | -                   | -             | -                 | -                 | -               | 175,475.75      |
| = * Total Ending Assets              | 40,817,468.71 | 1,479,285.42    | 16,946.67         | 6,994,263.75    | 649,002.23          | (586,609.72)  | 10,116,303.81     | -                 | 1,412,725.48    | 60,899,386.35   |

|                                  |               |              |
|----------------------------------|---------------|--------------|
| Bank Reconciliations             | General Fund  | Payroll      |
| + Ending Bank Balance            | 54,992,855.58 | 6,515,821.73 |
| + Deposits in Transit            | -             | -            |
| - Bond Deposit                   | -             | -            |
| - Outstanding Checks             | 365,797.04    | 508,231.67   |
| = Cash Balance at close of Month | 54,326,858.54 | 6,007,590.06 |

All the information contained in this report is a true and accurate account of the financial condition of the Henderson County Board of Education.

SIGNED:  SECRETARY

SIGNED:  TREASURER

**For the Month Ending: November, 2022 and Board Meeting on December 19, 2022**

| Project Recap by Fund |                            |              |                 |   |              |                     |               |                   |                   |                 |                 |
|-----------------------|----------------------------|--------------|-----------------|---|--------------|---------------------|---------------|-------------------|-------------------|-----------------|-----------------|
| Project #             | Description                | General Fund | Special Revenue |   | Food Service | Capital Outlay Fund | Building Fund | Construction Fund | Debt Service Fund | Child Care Fund | Total All Funds |
| 110X                  | Community Education        |              |                 |   |              |                     |               |                   |                   |                 | -               |
| BG 8348               | HCHS CTE Addition          |              |                 |   |              |                     |               | 56,966.15         |                   |                 | 56,966.15       |
| BG 8349               | Roofing                    |              |                 |   |              |                     |               | 41,593.73         |                   |                 | 41,593.73       |
| BG 8350               | Spottsville                |              |                 |   |              |                     |               | 111,251.06        |                   |                 | 111,251.06      |
| BG 8351               | Gym Lighting               |              |                 |   |              |                     |               | 23,288.50         |                   |                 | 23,288.50       |
| BG 8353               | Communication Upgrades     |              |                 |   |              |                     |               | 2,788.60          |                   |                 | 2,788.60        |
| BG 8358               | Lighting                   |              |                 |   |              |                     |               | 5,204.98          |                   |                 | 5,204.98        |
| BG 8364               | Bend Gate HVAC             |              |                 |   |              |                     |               | 1,650.00          |                   |                 | 1,650.00        |
| BG 8365               | GESC                       |              |                 |   |              |                     |               | 4,356.30          |                   |                 | 4,356.30        |
| BG 8366               | Archery/Bend Gate Lighting |              |                 |   |              |                     |               | 57.56             |                   |                 | 57.56           |
| BG 8367               | Safety Upgrades            |              |                 |   |              |                     |               | 51,080.95         |                   |                 | 51,080.95       |
| BG 8369               | NMS Roofing                |              |                 |   |              |                     |               | 51,476.33         |                   |                 | 51,476.33       |
| BG 8370               | Site Improvements SMS      |              |                 |   |              |                     |               | 24,087.90         |                   |                 | 24,087.90       |
| BG 8371               | Jefferson Elementary       |              |                 |   |              |                     |               | 902,403.79        |                   |                 | 902,403.79      |
| BG 8372               | Gym Floor Replacement      |              |                 |   |              |                     |               | 15,834.70         |                   |                 | 15,834.70       |
| BG 8374               | LED Lighting Upgrade       |              |                 |   |              |                     |               | 10,758.70         |                   |                 | 10,758.70       |
| BG 8377               | HCHS Chiller               |              |                 |   |              |                     |               | 13,595.55         |                   |                 | 13,595.55       |
| BG8378                | S Hghts HVAC replacement   |              |                 |   |              |                     |               | 653,140.09        |                   |                 | 653,140.09      |
| BG8379                | Trailer Relocate           |              |                 |   |              |                     |               | 15,372.82         |                   |                 | 15,372.82       |
| BG8380                | Secure Entrances           |              |                 |   |              |                     |               | 63,581.38         |                   |                 | 63,581.38       |
| BG 8381               | Sofball Lighting           |              |                 |   |              |                     |               | 10,883.07         |                   |                 | 10,883.07       |
| BG 8382               | CAS Fire Alarm Replacement |              |                 |   |              |                     |               | 94,762.03         |                   |                 | 94,762.03       |
| BG 8383               | SMS Fire Alarm Replacement |              |                 |   |              |                     |               | 160,975.74        |                   |                 | 160,975.74      |
| BG 8384               | NMS FB Stadium Bleacher    |              |                 |   |              |                     |               | 788,019.61        |                   |                 | 788,019.61      |
| BG8385                | Soccer Locker Room HCHS    |              |                 |   |              |                     |               | 564,827.34        |                   |                 | 564,827.34      |
| BG8386                | Sofball Facility           |              |                 |   |              |                     |               | 158,401.92        |                   |                 | 158,401.92      |
| BG8387                | Solar Project              |              |                 |   |              |                     |               | 15,326.25         |                   |                 | 15,326.25       |
| BG8388                | HVAC Controls              |              |                 |   |              |                     |               | 756,098.00        |                   |                 | 756,098.00      |
| BG8389                | HCHS CTE Renovation        |              |                 |   |              |                     |               | 4,381,949.00      |                   |                 | 4,381,949.00    |
| BG8390                | HCHS Football Field/Track  |              |                 |   |              |                     |               | 1,270,475.00      |                   |                 | 1,270,475.00    |
|                       | Accounts Payable Balance   |              |                 |   |              |                     |               | 95,916.03         |                   |                 | 95,916.03       |
| Total Project Detail  |                            |              | -               | - | -            | -                   | -             | 10,346,123.08     |                   | -               | 10,346,123.08   |



# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| GENERAL FUND (1)                    | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| REVENUES                            |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE              |                   |                  |                 |                  |                     |             |
| TOTAL 0999 BEGINNING BALANCE        | 22,770,598.56     | .00              | .00             | 23,124,501.57    | 23,124,501.57       | .0          |
| RECEIPTS                            |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES          |                   |                  |                 |                  |                     |             |
| AD VALOREM TAXES                    |                   |                  |                 |                  |                     |             |
| 1111 GENERAL PROPERTY TAX           | 13,000,787.66     | 13,849,672.01    | 13,849,672.01   | 13,614,762.35    | -234,909.66         | 101.7       |
| 1113 PSC PROPERTY TAX               | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1115 DELINQUENT PROPERTY TAX        | 148,747.23        | 9,832.32         | 385,067.65      | 100,000.00       | -285,067.65         | 385.1       |
| 1116 DISTILLED SPIRITS TAX          | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1117 MOTOR VEHICLE TAX              | 678,331.01        | 211,671.34       | 799,850.65      | 1,950,000.00     | 1,150,149.35        | 41.0        |
| 1117 PROPERTY TAX - WATERCRAFT      | 2,596.29          | 407.00           | 2,302.39        | 400,000.00       | 397,697.61          | .6          |
| 1118 UNMINED MINERALS TAX           | 4,334.86          | 5.00             | 300.56          | 85,000.00        | 84,699.44           | .4          |
| 1119 FRANCHISE TAX                  | 940.43            | .00              | 56,378.44       | 890,000.00       | 833,621.56          | 6.3         |
| TOTAL AD VALOREM TAXES              | 13,835,737.48     | 14,071,587.67    | 15,093,571.70   | 17,039,762.35    | 1,946,190.65        | 88.6        |
| SALES & USE TAXES                   |                   |                  |                 |                  |                     |             |
| 1121 UTILITIES TAX                  | 1,290,043.62      | 351,197.96       | 1,870,419.96    | 3,450,000.00     | 1,579,580.04        | 54.2        |
| TOTAL SALES & USE TAXES             | 1,290,043.62      | 351,197.96       | 1,870,419.96    | 3,450,000.00     | 1,579,580.04        | 54.2        |
| INCOME TAXES                        |                   |                  |                 |                  |                     |             |
| 1131 OCCUPATIONAL LICENSE TAX       | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL INCOME TAXES                  | .00               | .00              | .00             | .00              | .00                 | .0          |
| PENALTIES & INTEREST ON TAXES       |                   |                  |                 |                  |                     |             |
| 1140 PENALTIES & INTEREST ON TAXES  | 628.22            | 1,983.24         | 1,988.49        | 2,500.00         | 511.51              | 79.5        |
| TOTAL PENALTIES & INTEREST ON TAXES | 628.22            | 1,983.24         | 1,988.49        | 2,500.00         | 511.51              | 79.5        |
| OTHER TAXES                         |                   |                  |                 |                  |                     |             |
| 1190 OTHER TAXES                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1191 OMITTED PROPERTY TAX           | 35,693.65         | .00              | 32,988.33       | 38,651.30        | 5,662.97            | 85.4        |
| 1192 EXCISE TAX                     | .00               | .00              | .00             | .00              | .00                 | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| GENERAL FUND (1)                           | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|--------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| TOTAL OTHER TAXES                          | 35,693.65         | .00              | 32,988.33       | 38,651.30        | 5,662.97            | 85.4        |
| REVENUE OTHER LOCAL GOVERNMENT UNITS       |                   |                  |                 |                  |                     |             |
| 1280 REVENUE IN LIEU OF TAXES              | .00               | .00              | .00             | 108,000.00       | 108,000.00          | .0          |
| TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS | .00               | .00              | .00             | 108,000.00       | 108,000.00          | .0          |
| TUITION                                    |                   |                  |                 |                  |                     |             |
| 1310 TUITION FROM INDIVIDUALS              | 34,044.66         | 10,305.18        | 30,087.63       | 40,000.00        | 9,912.37            | 75.2        |
| 1312 SUMMER SCHOOL TUITION                 | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1320 TUIT FRM OTH GOVT SRCS W/IN ST        | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1330 TUIT FRM OTH GOVT SRCS OUT ST         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1340 OTHER TUITION                         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1340 OTHER-TUITION/SHOP FEES-HCTC          | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1340 OTHER-TUITION/TECH CENTER             | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL TUITION                              | 34,044.66         | 10,305.18        | 30,087.63       | 40,000.00        | 9,912.37            | 75.2        |
| TRANSPORTATION                             |                   |                  |                 |                  |                     |             |
| 1410 TRANSP FEES FROM INDIVIDUALS          | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1420 TRN FEE FM OTH GVT SRC W/IN ST        | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1430 TRN FEE FRM OTH GVT SRC OUT ST        | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1430 Transportation - Head Start           | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1440 TRNSP FEES OTH PRIV (NOT IND)         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1441 TRANSPORT FRM NON-PUBLIC SCHS         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1442 TRANSPORT FRM FISCAL COURT            | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1449 OTHER TRANSPORTATION                  | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL TRANSPORTATION                       | .00               | .00              | .00             | .00              | .00                 | .0          |
| EARNINGS ON INVESTMENTS                    |                   |                  |                 |                  |                     |             |
| 1510 INTEREST ON INVESTMENTS               | 51,426.96         | 23,795.56        | 120,400.25      | 175,000.00       | 54,599.75           | 68.8        |
| 1540 INVESTMENT INC FROM REAL PRPTY        | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL EARNINGS ON INVESTMENTS              | 51,426.96         | 23,795.56        | 120,400.25      | 175,000.00       | 54,599.75           | 68.8        |
| STUDENT ACTIVITIES                         |                   |                  |                 |                  |                     |             |
| 1740 STUDENT FEES - DISTR ACTIVITY         | 76,702.55         | .00              | 46,616.32       | 50,000.00        | 3,383.68            | 93.2        |
| TOTAL STUDENT ACTIVITIES                   | 76,702.55         | .00              | 46,616.32       | 50,000.00        | 3,383.68            | 93.2        |
| COMMUNITY SERVICE ACTIVITIES               |                   |                  |                 |                  |                     |             |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| GENERAL FUND (1)                       | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| 1810 CHILD CARE REVENUE                | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL COMMUNITY SERVICE ACTIVITIES     | .00               | .00              | .00             | .00              | .00                 | .0          |
| OTHER REVENUE FROM LOCAL SOURCES       |                   |                  |                 |                  |                     |             |
| 1911 BUILDING RENTAL                   | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1912 BUS RENTAL                        | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1920 CONTRIBUTIONS/DONATIONS           | 35,000.00         | .00              | 13,300.00       | .00              | -13,300.00          | .0          |
| 1920 CONTRIBUTION/DONATION-KETS        | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1930 INSURANCE PROCEEDS                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1941 TEXTBOOK SALES                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1941 Agency Receipts HCTC              | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1942 TEXTBOOK RENTALS                  | 48,000.00         | .00              | 45,000.00       | 50,000.00        | 5,000.00            | 90.0        |
| 1942 textbook rental online fee        | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1951 MISC REV FRM OTH SCH DST IN ST    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1952 MSC REV FRM OTH SCH DST OUT ST    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1980 REFUND OF PRIOR YR EXPENDITURE    | 82,561.30         | 66,985.01        | 67,894.79       | .00              | -67,894.79          | .0          |
| 1990 MISCELLANEOUS REVENUE             | 65,337.56         | 56,904.11        | 80,147.87       | 75,000.00        | -5,147.87           | 106.9       |
| 1991 TRANSCRIPT FEES                   | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1993 REIMBURSEMENT OF BUS DRIVERS      | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1995 XTRA EMPLOY PAY/STUDENT ACTIVE    | .00               | 634.21           | 634.21          | .00              | -634.21             | .0          |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | 230,898.86        | 124,523.33       | 206,976.87      | 125,000.00       | -81,976.87          | 165.6       |
| TOTAL REVENUE FROM LOCAL SOURCES       | 15,555,176.00     | 14,583,392.94    | 17,403,049.55   | 21,028,913.65    | 3,625,864.10        | 82.8        |
| REVENUE FROM STATE SOURCES             |                   |                  |                 |                  |                     |             |
| STATE PROGRAM                          |                   |                  |                 |                  |                     |             |
| 3111 SEEK PROGRAM                      | 9,483,740.00      | 1,884,511.00     | 9,450,035.00    | 21,602,153.00    | 12,152,118.00       | 43.8        |
| 3111 SEEK - National Board Certific    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3111 SEEK TIER I ALLOTMENT             | 1,070,108.00      | 224,411.00       | 1,130,422.00    | 2,726,397.00     | 1,595,975.00        | 41.5        |
| 3111 SEEK TRANSPORTATION               | 996,365.00        | 253,899.00       | 1,269,495.00    | 3,046,791.00     | 1,777,296.00        | 41.7        |
| TOTAL STATE PROGRAM                    | 11,550,213.00     | 2,362,821.00     | 11,849,952.00   | 27,375,341.00    | 15,525,389.00       | 43.3        |
| OTHER STATE FUNDING                    |                   |                  |                 |                  |                     |             |
| 3122 VOCATIONAL TRANSPORTATION         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3123 STATE VOCATIONAL SCHOOL           | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3124 DIST VOCATIONAL SCHOOL            | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3124 HCTC Agency Receipts              | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3124 TECHNICAL SCHOOL EQUIP FUNDS      | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3124 HCTC EXPANSION FUND               | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3125 BUS DRVR TRAINING REIMB           | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3126 SUB SALARY REIMB (STATE)          | .00               | .00              | .00             | .00              | .00                 | .0          |



# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| GENERAL FUND (1)                                              | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| 3127 FLEXIBLE SPENDING REFUND                                 | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3128 AUDIT REIMBURSEMENT                                      | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3129 KSB/KSD TRANSP REIMBURSEMENT                             | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER STATE FUNDING                                     | .00               | .00              | .00             | .00              | .00                 | .0          |
| EXPENDITURE REIMBURSEMENTS                                    |                   |                  |                 |                  |                     |             |
| 3130 NATIONAL BOARD CERTIFICATION                             | .00               | .00              | .00             | 22,000.00        | 22,000.00           | .0          |
| 3131 STATE MISC REIMBURSEMENTS                                | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL EXPENDITURE REIMBURSEMENTS                              | .00               | .00              | .00             | 22,000.00        | 22,000.00           | .0          |
| RESTRICTED                                                    |                   |                  |                 |                  |                     |             |
| 3200 RESTRICTED STATE REVENUE                                 | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL RESTRICTED                                              | .00               | .00              | .00             | .00              | .00                 | .0          |
| REVENUE IN LIEU OF TAXES/STATE                                |                   |                  |                 |                  |                     |             |
| 3800 Rev in Lieu of Taxes/State Src                           | 28,393.58         | 5,698.38         | 28,491.86       | 25,000.00        | -3,491.86           | 114.0       |
| TOTAL REVENUE IN LIEU OF TAXES/STATE                          | 28,393.58         | 5,698.38         | 28,491.86       | 25,000.00        | -3,491.86           | 114.0       |
| REVENUE ON BEHALF PAYMENTS                                    |                   |                  |                 |                  |                     |             |
| 3900 On-Behalf Payments by KDE                                | .00               | .00              | .00             | 18,599,706.37    | 18,599,706.37       | .0          |
| TOTAL REVENUE ON BEHALF PAYMENTS                              | .00               | .00              | .00             | 18,599,706.37    | 18,599,706.37       | .0          |
| TOTAL REVENUE FROM STATE SOURCES                              | 11,578,606.58     | 2,368,519.38     | 11,878,443.86   | 46,022,047.37    | 34,143,603.51       | 25.8        |
| REVENUE FROM FEDERAL SOURCES<br>THROUGH INTERMEDIATE AGENCIES |                   |                  |                 |                  |                     |             |
| 4700 FEDERAL REV THRU INTERMED SRC                            | 1,200.00          | 144.00           | 7,316.25        | .00              | -7,316.25           | .0          |
| TOTAL THROUGH INTERMEDIATE AGENCIES                           | 1,200.00          | 144.00           | 7,316.25        | .00              | -7,316.25           | .0          |
| FEDERAL REIMBURSEMENT                                         |                   |                  |                 |                  |                     |             |
| 4800 FEDERAL REIMBURSEMENTS                                   | .00               | .00              | .00             | .00              | .00                 | .0          |
| 4810 MEDICAID REIMBURSEMENT                                   | 63,094.68         | 14,498.50        | 98,551.84       | 300,000.00       | 201,448.16          | 32.9        |



# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| GENERAL FUND (1)                      | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| TOTAL FEDERAL REIMBURSEMENT           | 63,094.68         | 14,498.50        | 98,551.84       | 300,000.00       | 201,448.16          | 32.9        |
| TOTAL REVENUE FROM FEDERAL SOURCES    | 64,294.68         | 14,642.50        | 105,868.09      | 300,000.00       | 194,131.91          | 35.3        |
| OTHER RECEIPTS                        |                   |                  |                 |                  |                     |             |
| INTERFUND TRANSFERS                   |                   |                  |                 |                  |                     |             |
| 5210 FUND TRANSFER                    | .00               | .00              | .00             | 2,806.00         | 2,806.00            | .0          |
| 5220 INDIRECT COSTS TRANSFER          | 116,610.62        | 23,740.99        | 118,704.95      | 288,939.29       | 170,234.34          | 41.1        |
| TOTAL INTERFUND TRANSFERS             | 116,610.62        | 23,740.99        | 118,704.95      | 291,745.29       | 173,040.34          | 40.7        |
| SALE OR COMP FOR LOSS OF ASSETS       |                   |                  |                 |                  |                     |             |
| 5311 SALE OF LAND & IMPROVEMENTS      | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5312 LOSS COMP - LAND & IMPROVEMENTS  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5331 SALE OF BUILDINGS                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5332 LOSS COMP - BUILDINGS            | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5341 SALE OF EQUIPMENT ETC            | 46,810.97         | .00              | 19,530.75       | .00              | -19,530.75          | .0          |
| 5342 LOSS COMP - EQUIPMENT ETC        | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | .00               | .00              | 19,530.75       | .00              | -19,530.75          | .0          |
| TOTAL OTHER RECEIPTS                  | 163,421.59        | 23,740.99        | 138,235.70      | 291,745.29       | 153,509.59          | 47.4        |
| TOTAL RECEIPTS                        | 27,361,498.85     | 16,990,295.81    | 29,525,597.20   | 67,642,706.31    | 38,117,109.11       | 43.7        |
| TOTAL REVENUE                         | 50,132,097.41     | 16,990,295.81    | 29,525,597.20   | 90,767,207.88    | 61,241,610.68       | 32.5        |

# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| GENERAL FUND (1)                          | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| <b>EXPENDITURES</b>                       |                   |                  |                 |                  |                     |             |
| 0000 RESTRICT TO REV & BAL SHT ONLY       |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES          | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1000 INSTRUCTION                          |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES          | 7,863,878.73      | 2,041,773.18     | 8,011,898.14    | 28,197,051.00    | 20,185,152.86       | 28.4        |
| 0200 EMPLOYEE BENEFITS                    | 636,419.82        | 138,140.51       | 596,294.86      | 2,878,711.00     | 2,282,416.14        | 20.7        |
| 0280 ON-BEHALF                            |                   | .00              | .00             | 14,724,466.66    | 14,724,466.66       | .0          |
| 0300 PURCHASED PROF AND TECH SERV         | 10,315.85         | 4,038.23         | 51,015.09       | 271,662.00       | 220,646.91          | 18.8        |
| 0400 PURCHASED PROPERTY SERVICES          | 21,640.32         | 16,937.22        | 38,496.16       | 123,781.85       | 85,285.69           | 31.1        |
| 0500 OTHER PURCHASED SERVICES             | 11,091.88         | 3,387.51         | 13,177.83       | 181,904.43       | 168,726.60          | 7.2         |
| 0600 SUPPLIES                             | 254,430.70        | 35,142.36        | 337,054.47      | 1,136,103.86     | 799,049.39          | 29.7        |
| 0700 PROPERTY                             | 106,824.60        | 18,079.00        | 67,481.85       | 343,310.06       | 275,828.21          | 19.7        |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 38,809.60         | 1,252.50         | 39,900.62       | 103,689.85       | 63,789.23           | 38.5        |
| 0840 CONTINGENCY                          | .00               | .00              | .00             | 1,051,286.70     | 1,051,286.70        | .0          |
| 0900 OTHER ITEMS                          | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 1000 INSTRUCTION                    | 8,943,411.50      | 2,258,750.51     | 9,155,319.02    | 49,011,967.41    | 39,856,648.39       | 18.7        |
| 2100 STUDENT SUPPORT SERVICES             |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES          | 894,777.39        | 235,090.10       | 917,738.56      | 3,001,469.00     | 2,083,730.44        | 30.6        |
| 0200 EMPLOYEE BENEFITS                    | 85,505.74         | 25,063.55        | 85,912.57       | 389,795.00       | 303,882.43          | 22.0        |
| 0280 ON-BEHALF                            | .00               | .00              | .00             | 1,307,195.00     | 1,307,195.00        | .0          |
| 0300 PURCHASED PROF AND TECH SERV         | 2,214.01          | 345.00           | 3,238.00        | 19,736.00        | 16,498.00           | 16.4        |
| 0400 PURCHASED PROPERTY SERVICES          | .00               | .00              | .00             | 1,200.00         | 1,200.00            | .0          |
| 0500 OTHER PURCHASED SERVICES             | 8,872.91          | 855.82           | 2,066.29        | 11,083.55        | 9,017.26            | 18.6        |
| 0600 SUPPLIES                             | 5,897.40          | 4,473.03         | 8,291.61        | 38,540.00        | 30,248.39           | 21.5        |
| 0700 PROPERTY                             | .00               | .00              | .00             | 2,100.00         | 2,100.00            | .0          |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 794.00            | .00              | .00             | 395.00           | 395.00              | .0          |
| TOTAL 2100 STUDENT SUPPORT SERVICES       | 998,061.45        | 265,827.50       | 1,017,247.03    | 4,771,513.55     | 3,754,266.52        | 21.3        |
| 2200 INSTRUCTIONAL STAFF SUPP SERV        |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES          | 544,523.26        | 141,413.93       | 593,469.83      | 1,764,122.00     | 1,170,652.17        | 33.6        |
| 0200 EMPLOYEE BENEFITS                    | 50,104.76         | 14,744.08        | 56,139.45       | 244,187.00       | 188,047.55          | 23.0        |
| 0280 ON-BEHALF                            | .00               | .00              | .00             | 227,602.00       | 227,602.00          | .0          |
| 0300 PURCHASED PROF AND TECH SERV         | 9,689.74          | 1,245.00         | 9,933.00        | 12,695.00        | 2,762.00            | 78.2        |
| 0400 PURCHASED PROPERTY SERVICES          | .00               | .00              | .00             | 2,350.00         | 2,350.00            | .0          |
| 0500 OTHER PURCHASED SERVICES             | 9,981.51          | 7,439.84         | 26,817.62       | 61,017.64        | 34,200.02           | 44.0        |
| 0600 SUPPLIES                             | 36,264.40         | 10,546.19        | 38,239.22       | 73,671.00        | 35,431.78           | 51.9        |
| 0700 PROPERTY                             | 9,835.00          | .00              | .00             | 9,709.26         | 9,709.26            | .0          |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 280.00            | .00              | .00             | 1,050.00         | 1,050.00            | .0          |



# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| GENERAL FUND (1)                         |  | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------------------------------|--|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV |  | 660,678.67        | 175,389.04       | 724,599.12      | 2,396,403.90     | 1,671,804.78        | 30.2        |
| 2300 DISTRICT ADMIN SUPPORT              |  |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES         |  | 82,489.53         | 17,585.85        | 88,842.21       | 234,141.00       | 145,298.79          | 37.9        |
| 0200 EMPLOYEE BENEFITS                   |  | 12,775.53         | 2,925.91         | 14,943.01       | 67,871.59        | 52,928.58           | 22.0        |
| 0280 ON-BEHALF                           |  | .00               | .00              | .00             | 80,000.00        | 80,000.00           | .0          |
| 0300 PURCHASED PROF AND TECH SERV        |  | 371,489.48        | 338,693.62       | 377,654.96      | 552,401.50       | 174,746.54          | 68.4        |
| 0400 PURCHASED PROPERTY SERVICES         |  | 1,821.19          | .00              | .00             | 3,150.00         | 3,150.00            | .0          |
| 0500 OTHER PURCHASED SERVICES            |  | 194,984.97        | 922.72           | 231,472.98      | 273,815.00       | 42,342.02           | 84.5        |
| 0600 SUPPLIES                            |  | 1,439.71          | 476.27           | 1,002.69        | 29,064.40        | 28,061.71           | 3.5         |
| 0700 PROPERTY                            |  | .00               | .00              | .00             | 2,000.00         | 2,000.00            | .0          |
| 0800 DEBT SERVICE AND MISCELLANEOUS      |  | 18,730.09         | .00              | 10,929.42       | 38,518.04        | 27,588.62           | 28.4        |
| TOTAL 2300 DISTRICT ADMIN SUPPORT        |  | 683,730.50        | 360,604.37       | 724,845.27      | 1,280,961.53     | 556,116.26          | 56.6        |
| 2400 SCHOOL ADMIN SUPPORT                |  |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES         |  | 1,043,086.13      | 251,153.57       | 1,119,551.94    | 3,117,815.00     | 1,998,263.06        | 35.9        |
| 0200 EMPLOYEE BENEFITS                   |  | 135,945.58        | 35,421.74        | 144,978.76      | 490,830.00       | 345,851.24          | 29.5        |
| 0280 ON-BEHALF                           |  | .00               | .00              | .00             | 1,091,617.00     | 1,091,617.00        | .0          |
| 0300 PURCHASED PROF AND TECH SERV        |  | 252.00            | 438.00           | 858.00          | 1,700.00         | 842.00              | 50.5        |
| 0400 PURCHASED PROPERTY SERVICES         |  | 4,249.06          | 1,608.26         | 6,148.85        | 2,366.71         | -3,782.14           | 259.8       |
| 0500 OTHER PURCHASED SERVICES            |  | 5,444.47          | 5,306.49         | 6,661.20        | 11,400.00        | 4,738.80            | 58.4        |
| 0600 SUPPLIES                            |  | 22,555.55         | 5,634.10         | 22,932.61       | 89,373.00        | 66,440.39           | 25.7        |
| 0700 PROPERTY                            |  | 5,690.46          | .00              | 17,040.00       | .00              | -17,040.00          | .0          |
| 0800 DEBT SERVICE AND MISCELLANEOUS      |  | 1,640.00          | 275.00           | 675.00          | 500.00           | -175.00             | 135.0       |
| TOTAL 2400 SCHOOL ADMIN SUPPORT          |  | 1,218,863.25      | 299,837.16       | 1,318,846.36    | 4,805,601.71     | 3,486,755.35        | 27.4        |
| 2500 BUSINESS SUPPORT SERVICES           |  |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES         |  | 478,264.03        | 123,230.52       | 615,156.67      | 1,578,686.00     | 963,529.33          | 39.0        |
| 0200 EMPLOYEE BENEFITS                   |  | 107,840.43        | 30,006.95        | 148,676.05      | 359,010.00       | 210,333.95          | 41.4        |
| 0280 ON-BEHALF                           |  | .00               | .00              | .00             | 332,696.71       | 332,696.71          | .0          |
| 0300 PURCHASED PROF AND TECH SERV        |  | 14,165.18         | 1,396.84         | 12,193.20       | 82,067.80        | 69,874.60           | 14.9        |
| 0400 PURCHASED PROPERTY SERVICES         |  | 79,883.00         | 10,425.00        | 22,172.50       | 108,301.00       | 86,128.50           | 20.5        |
| 0500 OTHER PURCHASED SERVICES            |  | 44,993.75         | 15,719.49        | 41,284.34       | 217,797.42       | 176,513.08          | 19.0        |
| 0600 SUPPLIES                            |  | -106,290.41       | 1,941.72         | -146,620.54     | 256,613.18       | 403,233.72          | -57.1       |
| 0700 PROPERTY                            |  | 1,092,526.93      | 98,301.39        | 253,478.45      | 614,053.60       | 360,575.15          | 41.3        |
| 0800 DEBT SERVICE AND MISCELLANEOUS      |  | 6,179.50          | 326.62           | 2,973.27        | 19,555.00        | 16,581.73           | 15.2        |
| TOTAL 2500 BUSINESS SUPPORT SERVICES     |  | 1,717,562.41      | 281,348.53       | 949,313.94      | 3,568,780.71     | 2,619,466.77        | 26.6        |
| 2600 PLANT OPERATIONS AND MAINTENANCE    |  |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES         |  | 768,463.54        | 195,175.72       | 933,899.55      | 2,706,275.00     | 1,772,375.45        | 34.5        |
| 0200 EMPLOYEE BENEFITS                   |  | 275,245.51        | 69,946.40        | 316,777.07      | 969,151.00       | 652,373.93          | 32.7        |
| 0280 ON-BEHALF                           |  | .00               | .00              | .00             | 431,830.00       | 431,830.00          | .0          |



# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| GENERAL FUND (1)                            | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| 0300 PURCHASED PROF AND TECH SERV           | 149,710.53        | 30,850.84        | 160,441.76      | 492,085.70       | 331,643.94          | 32.6        |
| 0400 PURCHASED PROPERTY SERVICES            | 316,817.36        | 99,444.26        | 403,917.57      | 1,164,732.36     | 760,814.79          | 34.7        |
| 0500 OTHER PURCHASED SERVICES               | 445,963.08        | 33,422.79        | 615,840.06      | 858,948.48       | 243,108.42          | 71.7        |
| 0600 SUPPLIES                               | 566,607.20        | 116,644.26       | 547,005.10      | 1,618,280.92     | 1,071,275.82        | 33.8        |
| 0700 PROPERTY                               | .00               | .00              | 7,700.00        | 53,750.00        | 46,050.00           | 14.3        |
| 0800 DEBT SERVICE AND MISCELLANEOUS         | 7,065.41          | 1,300.86         | 4,774.69        | 15,425.00        | 10,650.31           | 31.0        |
| TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE | 2,529,872.63      | 546,785.13       | 2,990,355.80    | 8,310,478.46     | 5,320,122.66        | 36.0        |
| 2700 STUDENT TRANSPORTATION                 |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES            | 494,992.91        | 152,808.90       | 533,998.18      | 2,151,285.00     | 1,617,286.82        | 24.8        |
| 0200 EMPLOYEE BENEFITS                      | 181,777.53        | 59,668.76        | 206,557.30      | 705,464.00       | 498,906.70          | 29.3        |
| 0280 ON-BEHALF                              | .00               | .00              | .00             | 404,299.00       | 404,299.00          | .0          |
| 0300 PURCHASED PROF AND TECH SERV           | 11,099.00         | 4,377.54         | 5,392.24        | 17,750.00        | 12,357.76           | 30.4        |
| 0400 PURCHASED PROPERTY SERVICES            | 8,700.48          | 99.53            | 19,523.64       | 80,718.60        | 61,194.96           | 24.2        |
| 0500 OTHER PURCHASED SERVICES               | 221,825.28        | -204.68          | 229,336.99      | 218,275.00       | -11,061.99          | 105.1       |
| 0600 SUPPLIES                               | 168,195.95        | 77,330.36        | 217,816.50      | 668,393.03       | 450,576.53          | 32.6        |
| 0700 PROPERTY                               | 700,210.69        | .00              | 501,955.40      | 526,682.08       | 24,726.68           | 95.3        |
| 0800 DEBT SERVICE AND MISCELLANEOUS         | -5,091.59         | -1,743.90        | -6,889.37       | 76,704.85        | 83,594.22           | -9.0        |
| TOTAL 2700 STUDENT TRANSPORTATION           | 1,781,710.25      | 292,336.51       | 1,707,690.88    | 4,849,571.56     | 3,141,880.68        | 35.2        |
| 3100 FOOD SERVICE OPERATION                 |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES            | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0200 EMPLOYEE BENEFITS                      | .00               | .00              | .00             | 59.00            | 59.00               | .0          |
| 0280 ON-BEHALF                              | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 3100 FOOD SERVICE OPERATION           | .00               | .00              | .00             | 59.00            | 59.00               | .0          |
| 3200 DAY CARE OPERATIONS                    |                   |                  |                 |                  |                     |             |
| 0280 ON-BEHALF                              | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0600 SUPPLIES                               | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 3200 DAY CARE OPERATIONS              | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3300 COMMUNITY SERVICES                     |                   |                  |                 |                  |                     |             |
| 0100 SALARIES PERSONNEL SERVICES            | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0200 EMPLOYEE BENEFITS                      | .00               | .00              | .00             | 229.00           | 229.00              | .0          |
| 0500 OTHER PURCHASED SERVICES               | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0600 SUPPLIES                               | .00               | .00              | .00             | 8,497.96         | 8,497.96            | .0          |
| 0800 DEBT SERVICE AND MISCELLANEOUS         | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 3300 COMMUNITY SERVICES               | .00               | .00              | .00             | 8,726.96         | 8,726.96            | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| GENERAL FUND (1) |                                      | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------|--------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| 4100             | LAND/SITE ACQUISITIONS               |                   |                  |                 |                  |                     |             |
| 0300             | PURCHASED PROF AND TECH SERV         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0400             | PURCHASED PROPERTY SERVICES          | .00               | .00              | .00             | .00              | .00                 | .0          |
|                  | TOTAL 4100 LAND/SITE ACQUISITIONS    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 4300             | ARCHITECTURAL/ENGINEERING            |                   |                  |                 |                  |                     |             |
| 0100             | SALARIES PERSONNEL SERVICES          | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0700             | PROPERTY                             | .00               | .00              | .00             | .00              | .00                 | .0          |
|                  | TOTAL 4300 ARCHITECTURAL/ENGINEERING | .00               | .00              | .00             | .00              | .00                 | .0          |
| 4700             | BUILDING IMPROVEMENTS                |                   |                  |                 |                  |                     |             |
| 0100             | SALARIES PERSONNEL SERVICES          | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0300             | PURCHASED PROF AND TECH SERV         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0400             | PURCHASED PROPERTY SERVICES          | .00               | .00              | .00             | 581,921.00       | 581,921.00          | .0          |
| 0700             | PROPERTY                             | .00               | .00              | .00             | .00              | .00                 | .0          |
|                  | TOTAL 4700 BUILDING IMPROVEMENTS     | .00               | .00              | .00             | 581,921.00       | 581,921.00          | .0          |
| 5100             | DEBT SERVICE                         |                   |                  |                 |                  |                     |             |
| 0800             | DEBT SERVICE AND MISCELLANEOUS       | 20,396.88         | .00              | 20,021.88       | 70,044.00        | 50,022.12           | 28.6        |
|                  | TOTAL 5100 DEBT SERVICE              | 20,396.88         | .00              | 20,021.88       | 70,044.00        | 50,022.12           | 28.6        |
| 5200             | FUND TRANSFERS                       |                   |                  |                 |                  |                     |             |
| 0300             | PURCHASED PROF AND TECH SERV         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0800             | DEBT SERVICE AND MISCELLANEOUS       | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0900             | OTHER ITEMS                          | 103,445.50        | .00              | 78,778.00       | 160,000.00       | 81,222.00           | 49.2        |
|                  | TOTAL 5200 FUND TRANSFERS            | 103,445.50        | .00              | 78,778.00       | 160,000.00       | 81,222.00           | 49.2        |
| 5300             | CONTINGENCY                          |                   |                  |                 |                  |                     |             |
| 0840             | CONTINGENCY                          | .00               | .00              | .00             | 10,951,178.09    | 10,951,178.09       | .0          |
|                  | TOTAL 5300 CONTINGENCY               | .00               | .00              | .00             | 10,951,178.09    | 10,951,178.09       | .0          |
|                  | TOTAL EXPENDITURES                   | 18,657,733.04     | 4,480,878.75     | 18,687,017.30   | 90,767,207.88    | 72,080,190.58       | 20.6        |
|                  | TOTAL FOR GENERAL FUND (1)           |                   |                  |                 |                  |                     |             |

# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| GENERAL FUND (1) | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
|                  | 31,474,364.37     | 12,509,417.06    | 10,838,579.90   | .00              | -10,838,579.90      | .0          |



# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| SPECIAL REVENUE (2)                    | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| REVENUES                               |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE                 |                   |                  |                 |                  |                     |             |
| TOTAL 0999 BEGINNING BALANCE           | .00               | .00              | .00             | .00              | .00                 | .0          |
| RECEIPTS                               |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES             |                   |                  |                 |                  |                     |             |
| TUITION                                |                   |                  |                 |                  |                     |             |
| 1310 TUITION FROM INDIVIDUALS          | 5,043.58          | .00              | 6,743.58        | .00              | -6,743.58           | .0          |
| 1331 TUIT FRM SCH DIST O/SIDE ST       | 100.00            | .00              | 100.00          | .00              | -100.00             | .0          |
| TOTAL TUITION                          | 5,143.58          | .00              | 6,843.58        | .00              | -6,843.58           | .0          |
| OTHER REVENUE FROM LOCAL SOURCES       |                   |                  |                 |                  |                     |             |
| 1920 CONTRIBUTIONS/DONATIONS           | 117,500.50        | 52,360.00        | 181,285.68      | 80,899.00        | -100,386.68         | 224.1       |
| 1925 REIMBURSEMENTS(NON-GVT)PD         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1930 INSURANCE PROCEEDS                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1990 MISCELLANEOUS REVENUE             | 1,431.28          | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | 118,931.78        | 52,360.00        | 181,285.68      | 80,899.00        | -100,386.68         | 224.1       |
| TOTAL REVENUE FROM LOCAL SOURCES       | 124,075.36        | 52,360.00        | 188,129.26      | 80,899.00        | -107,230.26         | 232.6       |
| REVENUE FROM STATE SOURCES             |                   |                  |                 |                  |                     |             |
| STATE PROGRAM                          |                   |                  |                 |                  |                     |             |
| 3111 SEEK PROGRAM                      | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL STATE PROGRAM                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| OTHER STATE FUNDING                    |                   |                  |                 |                  |                     |             |
| 3124 DIST VOCATIONAL SCHOOL            | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER STATE FUNDING              | .00               | .00              | .00             | .00              | .00                 | .0          |
| RESTRICTED                             |                   |                  |                 |                  |                     |             |
| 3200 RESTRICTED STATE REVENUE          | 1,802,358.77      | 391,957.75       | 1,928,406.93    | 3,826,564.00     | 1,898,157.07        | 50.4        |

# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| SPECIAL REVENUE (2)                 | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| TOTAL RESTRICTED                    | 1,802,358.77      | 391,957.75       | 1,928,406.93    | 3,826,564.00     | 1,898,157.07        | 50.4        |
| REVENUE ON BEHALF PAYMENTS          |                   |                  |                 |                  |                     |             |
| 3900 On-Behalf Payments by KDE      | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL REVENUE ON BEHALF PAYMENTS    | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL REVENUE FROM STATE SOURCES    | 1,802,358.77      | 391,957.75       | 1,928,406.93    | 3,826,564.00     | 1,898,157.07        | 50.4        |
| REVENUE FROM FEDERAL SOURCES        |                   |                  |                 |                  |                     |             |
| RESTRICTED DIRECT                   |                   |                  |                 |                  |                     |             |
| 4300 RESTRICTED DIRECT FEDERAL      | 181,488.67        | 6,802.34         | 273,237.84      | .00              | -273,237.84         | .0          |
| TOTAL RESTRICTED DIRECT             | 181,488.67        | 6,802.34         | 273,237.84      | .00              | -273,237.84         | .0          |
| RESTRICTED THROUGH THE STATE        |                   |                  |                 |                  |                     |             |
| 4500 RESTRICTED FED THRU STATE      | 4,110,337.87      | 1,054,825.00     | 3,421,903.32    | 5,474,463.14     | 2,052,559.82        | 62.5        |
| TOTAL RESTRICTED THROUGH THE STATE  | 4,110,337.87      | 1,054,825.00     | 3,421,903.32    | 5,474,463.14     | 2,052,559.82        | 62.5        |
| THROUGH INTERMEDIATE AGENCIES       |                   |                  |                 |                  |                     |             |
| 4700 FEDERAL REV THRU INTERMED SRC  | 18,289.03         | 18,337.00        | 21,282.75       | 25,059.00        | 3,776.25            | 84.9        |
| TOTAL THROUGH INTERMEDIATE AGENCIES | 18,289.03         | 18,337.00        | 21,282.75       | 25,059.00        | 3,776.25            | 84.9        |
| TOTAL REVENUE FROM FEDERAL SOURCES  | 4,310,115.57      | 1,079,964.34     | 3,716,423.91    | 5,499,522.14     | 1,783,098.23        | 67.6        |
| OTHER RECEIPTS                      |                   |                  |                 |                  |                     |             |
| INTERFUND TRANSFERS                 |                   |                  |                 |                  |                     |             |
| 5210 FUND TRANSFER                  | 59,083.00         | .00              | 78,778.00       | 160,000.00       | 81,222.00           | 49.2        |
| TOTAL INTERFUND TRANSFERS           | 59,083.00         | .00              | 78,778.00       | 160,000.00       | 81,222.00           | 49.2        |
| TOTAL OTHER RECEIPTS                | 59,083.00         | .00              | 78,778.00       | 160,000.00       | 81,222.00           | 49.2        |
| TOTAL RECEIPTS                      | 6,295,632.70      | 1,524,282.09     | 5,911,738.10    | 9,566,985.14     | 3,655,247.04        | 61.8        |

# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| SPECIAL REVENUE (2) | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE    |        | PCT<br>USED |
|---------------------|-------------------|------------------|-----------------|------------------|--------------|--------|-------------|
|                     |                   |                  |                 |                  | BUDGET       | BUDGET |             |
| TOTAL REVENUE       | 6,295,632.70      | 1,524,282.09     | 5,911,738.10    | 9,566,985.14     | 3,655,247.04 |        | 61.8        |



# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| SPECIAL REVENUE (2)                      |                                | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------------------------------|--------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| EXPENDITURES                             |                                |                   |                  |                 |                  |                     |             |
| 1000                                     | INSTRUCTION                    |                   |                  |                 |                  |                     |             |
| 0100                                     | SALARIES PERSONNEL SERVICES    | 2,514,150.39      | 492,533.93       | 1,995,290.42    | 6,164,058.58     | 4,168,768.16        | 32.4        |
| 0200                                     | EMPLOYEE BENEFITS              | 533,278.76        | 116,352.51       | 540,332.93      | 282,454.89       | -257,878.04         | 191.3       |
| 0300                                     | PURCHASED PROF AND TECH SERV   | 163,904.99        | 59,683.97        | 176,018.33      | 112,831.00       | -63,187.33          | 156.0       |
| 0400                                     | PURCHASED PROPERTY SERVICES    | 4,375.79          | 1,351.27         | 8,177.57        | .00              | -8,177.57           | .0          |
| 0500                                     | OTHER PURCHASED SERVICES       | 70,704.24         | 11,377.08        | 52,397.98       | 173,356.56       | 120,958.58          | 30.2        |
| 0600                                     | SUPPLIES                       | 669,755.98        | 43,978.57        | 369,095.44      | 492,460.40       | 123,364.96          | 75.0        |
| 0700                                     | PROPERTY                       | 1,605,195.51      | 12,000.00        | 268,583.36      | 327,512.00       | 58,928.64           | 82.0        |
| 0800                                     | DEBT SERVICE AND MISCELLANEOUS | 3,144.73          | 543.83           | 3,474.08        | 13,999.50        | 10,525.42           | 24.8        |
| 0840                                     | CONTINGENCY                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0900                                     | OTHER ITEMS                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 1000 INSTRUCTION                   |                                | 5,564,510.39      | 737,821.16       | 3,413,370.11    | 7,566,672.93     | 4,153,302.82        | 45.1        |
| 2100                                     | STUDENT SUPPORT SERVICES       |                   |                  |                 |                  |                     |             |
| 0100                                     | SALARIES PERSONNEL SERVICES    | 4,990.79          | 616.24           | 2,464.96        | .00              | -2,464.96           | .0          |
| 0200                                     | EMPLOYEE BENEFITS              | 6,662.41          | 189.98           | 838.80          | .00              | -838.80             | .0          |
| 0300                                     | PURCHASED PROF AND TECH SERV   | .00               | .00              | 31.92           | .00              | -31.92              | .0          |
| 0500                                     | OTHER PURCHASED SERVICES       | .00               | .00              | .00             | 7,269.60         | 7,269.60            | .0          |
| 0600                                     | SUPPLIES                       | 22,822.86         | 1,026.13         | 21,610.91       | 21,922.31        | 311.40              | 98.6        |
| 0700                                     | PROPERTY                       | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0800                                     | DEBT SERVICE AND MISCELLANEOUS | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 2100 STUDENT SUPPORT SERVICES      |                                | 34,476.06         | 1,832.35         | 24,946.59       | 29,191.91        | 4,245.32            | 85.5        |
| 2200                                     | INSTRUCTIONAL STAFF SUPP SERV  |                   |                  |                 |                  |                     |             |
| 0100                                     | SALARIES PERSONNEL SERVICES    | 229,973.23        | 51,443.56        | 213,373.48      | 597,807.01       | 384,433.53          | 35.7        |
| 0200                                     | EMPLOYEE BENEFITS              | 74,096.25         | 15,611.62        | 69,356.74       | 189,064.00       | 119,707.26          | 36.7        |
| 0300                                     | PURCHASED PROF AND TECH SERV   | 30,805.38         | 221.00           | 15,063.99       | 25,057.75        | 9,993.76            | 60.1        |
| 0500                                     | OTHER PURCHASED SERVICES       | 10,793.30         | .00              | 37,327.23       | 14,319.24        | -23,007.99          | 260.7       |
| 0600                                     | SUPPLIES                       | .00               | .00              | 500.00          | .00              | -500.00             | .0          |
| 0700                                     | PROPERTY                       | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0800                                     | DEBT SERVICE AND MISCELLANEOUS | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV |                                | 345,668.16        | 67,276.18        | 335,621.44      | 826,248.00       | 490,626.56          | 40.6        |
| 2300                                     | DISTRICT ADMIN SUPPORT         |                   |                  |                 |                  |                     |             |
| 0600                                     | SUPPLIES                       | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL 2300 DISTRICT ADMIN SUPPORT        |                                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 2400                                     | SCHOOL ADMIN SUPPORT           |                   |                  |                 |                  |                     |             |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| SPECIAL REVENUE (2) |                                             | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------|---------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| 0100                | SALARIES PERSONNEL SERVICES                 | 63,984.35         | 14,193.44        | 70,967.20       | .00              | -70,967.20          | .0          |
| 0200                | EMPLOYEE BENEFITS                           | 3,135.20          | 695.10           | 3,475.50        | .00              | -3,475.50           | .0          |
| 0300                | PURCHASED PROF AND TECH SERV                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0400                | PURCHASED PROPERTY SERVICES                 | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0500                | OTHER PURCHASED SERVICES                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0600                | SUPPLIES                                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0700                | PROPERTY                                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0800                | DEBT SERVICE AND MISCELLANEOUS              | .00               | .00              | .00             | .00              | .00                 | .0          |
|                     | TOTAL 2400 SCHOOL ADMIN SUPPORT             | 67,119.55         | 14,888.54        | 74,442.70       | .00              | -74,442.70          | .0          |
| 2500                | BUSINESS SUPPORT SERVICES                   |                   |                  |                 |                  |                     |             |
| 0100                | SALARIES PERSONNEL SERVICES                 | .00               | .00              | .00             | .00              | .00                 | .0          |
|                     | TOTAL 2500 BUSINESS SUPPORT SERVICES        | .00               | .00              | .00             | .00              | .00                 | .0          |
| 2600                | PLANT OPERATIONS AND MAINTENANCE            |                   |                  |                 |                  |                     |             |
| 0100                | SALARIES PERSONNEL SERVICES                 | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0200                | EMPLOYEE BENEFITS                           | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0300                | PURCHASED PROF AND TECH SERV                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0500                | OTHER PURCHASED SERVICES                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0600                | SUPPLIES                                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0700                | PROPERTY                                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0900                | OTHER ITEMS                                 | .00               | .00              | .00             | .00              | .00                 | .0          |
|                     | TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE | .00               | .00              | .00             | .00              | .00                 | .0          |
| 2700                | STUDENT TRANSPORTATION                      |                   |                  |                 |                  |                     |             |
| 0100                | SALARIES PERSONNEL SERVICES                 | .00               | 97.81            | 97.81           | .00              | -97.81              | .0          |
| 0200                | EMPLOYEE BENEFITS                           | .00               | 40.89            | 40.89           | .00              | -40.89              | .0          |
| 0600                | SUPPLIES                                    | .00               | .00              | .00             | .00              | .00                 | .0          |
|                     | TOTAL 2700 STUDENT TRANSPORTATION           | .00               | 138.70           | 138.70          | .00              | -138.70             | .0          |
| 3200                | DAY CARE OPERATIONS                         |                   |                  |                 |                  |                     |             |
| 0100                | SALARIES PERSONNEL SERVICES                 | 116,385.31        | 34,051.95        | 108,121.23      | .00              | -108,121.23         | .0          |
| 0200                | EMPLOYEE BENEFITS                           | 65,507.21         | 19,127.86        | 60,233.42       | .00              | -60,233.42          | .0          |
| 0600                | SUPPLIES                                    | .00               | .00              | 6,260.64        | .00              | -6,260.64           | .0          |
|                     | TOTAL 3200 DAY CARE OPERATIONS              | 181,892.52        | 53,179.81        | 174,615.29      | .00              | -174,615.29         | .0          |
| 3300                | COMMUNITY SERVICES                          |                   |                  |                 |                  |                     |             |
| 0100                | SALARIES PERSONNEL SERVICES                 | 294,243.10        | 65,612.52        | 280,304.88      | 695,822.46       | 415,517.58          | 40.3        |

# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| SPECIAL REVENUE (2)           |                                | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------------|--------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| 0200                          | EMPLOYEE BENEFITS              | 64,942.57         | 11,838.89        | 49,321.11       | 120,639.58       | 71,318.47           | 40.9        |
| 0300                          | PURCHASED PROF AND TECH SERV   | 14,074.23         | .00              | 3,180.00        | 57,435.00        | 54,255.00           | 5.5         |
| 0400                          | PURCHASED PROPERTY SERVICES    | 337.50            | .00              | 800.00          | 2,680.00         | 1,880.00            | 29.9        |
| 0500                          | OTHER PURCHASED SERVICES       | 80.56             | 899.45           | 4,324.90        | 32,542.22        | 28,217.32           | 13.3        |
| 0600                          | SUPPLIES                       | 94,481.25         | 20,975.37        | 143,240.53      | 210,827.18       | 67,586.65           | 67.9        |
| 0700                          | PROPERTY                       | 1,434.86          | .00              | 2,391.91        | 19,069.86        | 16,677.95           | 12.5        |
| 0800                          | DEBT SERVICE AND MISCELLANEOUS | .00               | 774.00           | 2,034.00        | 3,050.00         | 1,016.00            | 66.7        |
| TOTAL 3300 COMMUNITY SERVICES |                                | 469,594.07        | 100,100.23       | 485,597.33      | 1,142,066.30     | 656,468.97          | 42.5        |
| 5200                          | FUND TRANSFERS                 |                   |                  |                 |                  |                     |             |
| 0100                          | SALARIES PERSONNEL SERVICES    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0900                          | OTHER ITEMS                    | .00               | .00              | .00             | 2,806.00         | 2,806.00            | .0          |
| TOTAL 5200 FUND TRANSFERS     |                                | .00               | .00              | .00             | 2,806.00         | 2,806.00            | .0          |
| TOTAL EXPENDITURES            |                                | 6,663,260.75      | 975,236.97       | 4,508,732.16    | 9,566,985.14     | 5,058,252.98        | 47.1        |
| TOTAL FOR SPECIAL REVENUE (2) |                                | -367,628.05       | 549,045.12       | 1,403,005.94    | .00              | -1,403,005.94       | .0          |



# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| DIST ACTIVITY (SPEC REV ANN) (      | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| REVENUES                            |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE              |                   |                  |                 |                  |                     |             |
| TOTAL 0999 BEGINNING BALANCE        | .00               | .00              | .00             | .00              | .00                 | .0          |
| RECEIPTS                            |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES          |                   |                  |                 |                  |                     |             |
| STUDENT ACTIVITIES                  |                   |                  |                 |                  |                     |             |
| 1710 ADMISSIONS-DISTRICT ACT FUNDS  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1720 BOOKSTORE SALES                | 2,464.73          | .00              | 924.62          | 3,918.82         | 2,994.20            | 23.6        |
| 1730 CLUB & OTHER DUES - DIST ACTIV | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1740 STUDENT FEES - DISTR ACTIVITY  | 3,769.07          | 200.00           | 3,202.49        | 9,454.71         | 6,252.22            | 33.9        |
| 1740 TEXTBOOK FEES-ACTIVITY FUNDS   | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1750 DONATIONS (ACTIVITY FND)       | 2,000.00          | .00              | .00             | .00              | .00                 | .0          |
| 1760 BOARD CONTRIBUTIONS (ACTIVITY) | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1790 OTHER STUDENT ACTIVITY INCOME  | 5,955.50          | .00              | 791.96          | 1,041.96         | 250.00              | 76.0        |
| 1790 ADVERTISING REVENUE            | 2,700.00          | 1,500.00         | 1,500.00        | 1,500.00         | .00                 | 100.0       |
| 1790 CONCESSIONS                    | 2,255.98          | .00              | .00             | .00              | .00                 | .0          |
| 1790 FUNDRAISER-ACTIVITY NON STUDEN | .00               | .00              | 2,021.25        | 2,021.25         | .00                 | 100.0       |
| 1790 PICTURE PROFITS                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1790 SCHOOL STORE (DAILY SALES)     | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL STUDENT ACTIVITIES            | 19,145.28         | 1,700.00         | 8,440.32        | 17,936.74        | 9,496.42            | 47.1        |
| TOTAL REVENUE FROM LOCAL SOURCES    | 19,145.28         | 1,700.00         | 8,440.32        | 17,936.74        | 9,496.42            | 47.1        |
| OTHER RECEIPTS                      |                   |                  |                 |                  |                     |             |
| INTERFUND TRANSFERS                 |                   |                  |                 |                  |                     |             |
| 5210 FUND TRANSFER                  | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL INTERFUND TRANSFERS           | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER RECEIPTS                | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL RECEIPTS                      | 19,145.28         | 1,700.00         | 8,440.32        | 17,936.74        | 9,496.42            | 47.1        |
| TOTAL REVENUE                       | 19,145.28         | 1,700.00         | 8,440.32        | 17,936.74        | 9,496.42            | 47.1        |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| DIST ACTIVITY (SPEC REV ANN) ( |                                             | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|--------------------------------|---------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| <b>EXPENDITURES</b>            |                                             |                   |                  |                 |                  |                     |             |
| 0000                           | RESTRICT TO REV & BAL SHT ONLY              |                   |                  |                 |                  |                     |             |
| 0200                           | EMPLOYEE BENEFITS                           | .00               | .00              | .00             | .00              | .00                 | .0          |
|                                | TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY   | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1000                           | INSTRUCTION                                 |                   |                  |                 |                  |                     |             |
| 0100                           | SALARIES PERSONNEL SERVICES                 | 2,200.00          | .00              | 250.00          | 1,000.00         | 750.00              | 25.0        |
| 0200                           | EMPLOYEE BENEFITS                           | 308.16            | .00              | 12.38           | 41.96            | 29.58               | 29.5        |
| 0300                           | PURCHASED PROF AND TECH SERV                | 6,364.00          | 1,500.00         | 2,250.00        | 1,500.00         | -750.00             | 150.0       |
| 0400                           | PURCHASED PROPERTY SERVICES                 | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0500                           | OTHER PURCHASED SERVICES                    | 75.00             | .00              | .00             | .00              | .00                 | .0          |
| 0600                           | SUPPLIES                                    | -3,383.52         | 429.39           | 8,525.75        | 11,317.42        | 2,791.67            | 75.3        |
| 0700                           | PROPERTY                                    | 1,859.00          | .00              | .00             | 122.75           | 122.75              | .0          |
| 0800                           | DEBT SERVICE AND MISCELLANEOUS              | 556.00            | .00              | 1,020.00        | .00              | -1,020.00           | .0          |
| 0840                           | CONTINGENCY                                 | .00               | .00              | .00             | .00              | .00                 | .0          |
|                                | TOTAL 1000 INSTRUCTION                      | 7,978.64          | 1,929.39         | 12,058.13       | 13,982.13        | 1,924.00            | 86.2        |
| 2200                           | INSTRUCTIONAL STAFF SUPP SERV               |                   |                  |                 |                  |                     |             |
| 0300                           | PURCHASED PROF AND TECH SERV                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0600                           | SUPPLIES                                    | 128.45            | .00              | .00             | 3,954.61         | 3,954.61            | .0          |
| 0700                           | PROPERTY                                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0800                           | DEBT SERVICE AND MISCELLANEOUS              | .00               | .00              | .00             | .00              | .00                 | .0          |
|                                | TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV    | 128.45            | .00              | .00             | 3,954.61         | 3,954.61            | .0          |
| 2600                           | PLANT OPERATIONS AND MAINTENANCE            |                   |                  |                 |                  |                     |             |
| 0400                           | PURCHASED PROPERTY SERVICES                 | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0500                           | OTHER PURCHASED SERVICES                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0600                           | SUPPLIES                                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0700                           | PROPERTY                                    | .00               | .00              | .00             | .00              | .00                 | .0          |
|                                | TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE | .00               | .00              | .00             | .00              | .00                 | .0          |
|                                | TOTAL EXPENDITURES                          | 8,107.09          | 1,929.39         | 12,058.13       | 17,936.74        | 5,878.61            | 67.2        |
|                                | TOTAL FOR DIST ACTIVITY (SPEC REV ANN) (21) | 11,038.19         | -229.39          | -3,617.81       | .00              | 3,617.81            | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| CAPITAL OUTLAY FUND (310)        |  |  |  | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------------------|--|--|--|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| REVENUES                         |  |  |  |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE           |  |  |  |                   |                  |                 |                  |                     |             |
|                                  |  |  |  | .00               | .00              | .00             | 392.92           | 392.92              | .0          |
| RECEIPTS                         |  |  |  |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES       |  |  |  |                   |                  |                 |                  |                     |             |
| EARNINGS ON INVESTMENTS          |  |  |  |                   |                  |                 |                  |                     |             |
| 1510 INTEREST ON INVESTMENTS     |  |  |  | 536.11            | 621.53           | 1,592.09        | 7,500.00         | 5,907.91            | 21.2        |
| 1510 SFCC Interest Income        |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL EARNINGS ON INVESTMENTS    |  |  |  | 536.11            | 621.53           | 1,592.09        | 7,500.00         | 5,907.91            | 21.2        |
| TOTAL REVENUE FROM LOCAL SOURCES |  |  |  | 536.11            | 621.53           | 1,592.09        | 7,500.00         | 5,907.91            | 21.2        |
| REVENUE FROM STATE SOURCES       |  |  |  |                   |                  |                 |                  |                     |             |
| RESTRICTED                       |  |  |  |                   |                  |                 |                  |                     |             |
| 3200 RESTRICTED STATE REVENUE    |  |  |  | 328,242.00        | .00              | 328,242.00      | 656,483.00       | 328,241.00          | 50.0        |
| TOTAL RESTRICTED                 |  |  |  | 328,242.00        | .00              | 328,242.00      | 656,483.00       | 328,241.00          | 50.0        |
| TOTAL REVENUE FROM STATE SOURCES |  |  |  | 328,242.00        | .00              | 328,242.00      | 656,483.00       | 328,241.00          | 50.0        |
| OTHER RECEIPTS                   |  |  |  |                   |                  |                 |                  |                     |             |
| INTERFUND TRANSFERS              |  |  |  |                   |                  |                 |                  |                     |             |
| 5210 FUND TRANSFER               |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL INTERFUND TRANSFERS        |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER RECEIPTS             |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL RECEIPTS                   |  |  |  | 328,778.11        | 621.53           | 329,834.09      | 663,983.00       | 334,148.91          | 49.7        |
| TOTAL REVENUE                    |  |  |  | 328,778.11        | 621.53           | 329,834.09      | 664,375.92       | 334,541.83          | 49.7        |



# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| CAPITAL OUTLAY FUND (310) |                                             |  |  | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------------|---------------------------------------------|--|--|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| EXPENDITURES              |                                             |  |  |                   |                  |                 |                  |                     |             |
| 2600                      | PLANT OPERATIONS AND MAINTENANCE            |  |  |                   |                  |                 |                  |                     |             |
| 0500                      | OTHER PURCHASED SERVICES                    |  |  |                   |                  |                 |                  |                     |             |
|                           |                                             |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
|                           | TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE |  |  |                   |                  |                 |                  |                     |             |
|                           |                                             |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5100                      | DEBT SERVICE                                |  |  |                   |                  |                 |                  |                     |             |
| 0840                      | CONTINGENCY                                 |  |  |                   |                  |                 |                  |                     |             |
|                           |                                             |  |  | .00               | .00              | .00             | 664,375.92       | 664,375.92          | .0          |
|                           | TOTAL 5100 DEBT SERVICE                     |  |  |                   |                  |                 |                  |                     |             |
|                           |                                             |  |  | .00               | .00              | .00             | 664,375.92       | 664,375.92          | .0          |
| 5200                      | FUND TRANSFERS                              |  |  |                   |                  |                 |                  |                     |             |
| 0900                      | OTHER ITEMS                                 |  |  |                   |                  |                 |                  |                     |             |
|                           |                                             |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
|                           | TOTAL 5200 FUND TRANSFERS                   |  |  |                   |                  |                 |                  |                     |             |
|                           |                                             |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
|                           | TOTAL EXPENDITURES                          |  |  |                   |                  |                 |                  |                     |             |
|                           |                                             |  |  | .00               | .00              | .00             | 664,375.92       | 664,375.92          | .0          |
|                           | TOTAL FOR CAPITAL OUTLAY FUND (310)         |  |  |                   |                  |                 |                  |                     |             |
|                           |                                             |  |  | 328,778.11        | 621.53           | 329,834.09      | .00              | -329,834.09         | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| BUILDING FUND (320)                    | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| <b>REVENUES</b>                        |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE                 |                   |                  |                 |                  |                     |             |
| TOTAL 0999 BEGINNING BALANCE           | .00               | .00              | .00             | 24,022.47        | 24,022.47           | .0          |
| <b>RECEIPTS</b>                        |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES             |                   |                  |                 |                  |                     |             |
| AD VALOREM TAXES                       |                   |                  |                 |                  |                     |             |
| 1111 GENERAL PROPERTY TAX              | .00               | .00              | .00             | 3,546,548.00     | 3,546,548.00        | .0          |
| 1113 PSC PROPERTY TAX                  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1115 DELINQUENT PROPERTY TAX           | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1116 DISTILLED SPIRITS TAX             | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1117 MOTOR VEHICLE TAX                 | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1118 UNMINED MINERALS TAX              | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL AD VALOREM TAXES                 | .00               | .00              | .00             | 3,546,548.00     | 3,546,548.00        | .0          |
| PENALTIES & INTEREST ON TAXES          |                   |                  |                 |                  |                     |             |
| 1140 PENALTIES & INTEREST ON TAXES     | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL PENALTIES & INTEREST ON TAXES    | .00               | .00              | .00             | .00              | .00                 | .0          |
| <b>OTHER TAXES</b>                     |                   |                  |                 |                  |                     |             |
| 1191 OMITTED PROPERTY TAX              | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1192 EXCISE TAX                        | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER TAXES                      | .00               | .00              | .00             | .00              | .00                 | .0          |
| EARNINGS ON INVESTMENTS                |                   |                  |                 |                  |                     |             |
| 1510 INTEREST ON INVESTMENTS           | 1,514.64          | 152.24           | 4,555.06        | 500.00           | -4,055.06           | 911.0       |
| 1510 SFCC Interest Income              | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL EARNINGS ON INVESTMENTS          | 1,514.64          | 152.24           | 4,555.06        | 500.00           | -4,055.06           | 911.0       |
| OTHER REVENUE FROM LOCAL SOURCES       |                   |                  |                 |                  |                     |             |
| 1980 REFUND OF PRIOR YR EXPENDITURE    | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00               | .00              | .00             | .00              | .00                 | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| BUILDING FUND (320)                   | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| TOTAL REVENUE FROM LOCAL SOURCES      | 1,514.64          | 152.24           | 4,555.06        | 3,547,048.00     | 3,542,492.94        | .1          |
| REVENUE FROM STATE SOURCES            |                   |                  |                 |                  |                     |             |
| RESTRICTED                            |                   |                  |                 |                  |                     |             |
| 3200 RESTRICTED STATE REVENUE         | 1,403,244.00      | .00              | 1,581,422.00    | 3,123,316.00     | 1,541,894.00        | 50.6        |
| TOTAL RESTRICTED                      | 1,403,244.00      | .00              | 1,581,422.00    | 3,123,316.00     | 1,541,894.00        | 50.6        |
| TOTAL REVENUE FROM STATE SOURCES      | 1,403,244.00      | .00              | 1,581,422.00    | 3,123,316.00     | 1,541,894.00        | 50.6        |
| OTHER RECEIPTS                        |                   |                  |                 |                  |                     |             |
| BOND ISSUANCE                         |                   |                  |                 |                  |                     |             |
| 5110 BOND PROCEEDS - QZAB             | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL BOND ISSUANCE                   | .00               | .00              | .00             | .00              | .00                 | .0          |
| INTERFUND TRANSFERS                   |                   |                  |                 |                  |                     |             |
| 5210 FUND TRANSFER                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL INTERFUND TRANSFERS             | .00               | .00              | .00             | .00              | .00                 | .0          |
| SALE OR COMP FOR LOSS OF ASSETS       |                   |                  |                 |                  |                     |             |
| 5311 SALE OF LAND & IMPROVEMENTS      | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5312 LOSS COMP - LAND & IMPROVEMENTS  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5331 SALE OF BUILDINGS                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5332 LOSS COMP - BUILDINGS            | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5341 SALE OF EQUIPMENT ETC            | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5342 LOSS COMP - EQUIPMENT ETC        | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER RECEIPTS                  | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL RECEIPTS                        | 1,404,758.64      | 152.24           | 1,585,977.06    | 6,670,364.00     | 5,084,386.94        | 23.8        |
| TOTAL REVENUE                         | 1,404,758.64      | 152.24           | 1,585,977.06    | 6,694,386.47     | 5,108,409.41        | 23.7        |



# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| BUILDING FUND (320) |                                                 | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------|-------------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| EXPENDITURES        |                                                 |                   |                  |                 |                  |                     |             |
| 4500                | BUILDING ACQUISITIONS & CONSTRUCTION            |                   |                  |                 |                  |                     |             |
| 0100                | SALARIES PERSONNEL SERVICES                     | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0840                | CONTINGENCY                                     | .00               | .00              | .00             | .00              | .00                 | .0          |
|                     | TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5100                | DEBT SERVICE                                    |                   |                  |                 |                  |                     |             |
| 0100                | SALARIES PERSONNEL SERVICES                     | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0840                | CONTINGENCY                                     | .00               | .00              | .00             | 1,354,817.62     | 1,354,817.62        | .0          |
|                     | TOTAL 5100 DEBT SERVICE                         | .00               | .00              | .00             | 1,354,817.62     | 1,354,817.62        | .0          |
| 5200                | FUND TRANSFERS                                  |                   |                  |                 |                  |                     |             |
| 0100                | SALARIES PERSONNEL SERVICES                     | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0900                | OTHER ITEMS                                     | 1,474,090.35      | 779,250.15       | 4,332,822.19    | 5,339,568.85     | 1,006,746.66        | 81.2        |
|                     | TOTAL 5200 FUND TRANSFERS                       | 1,474,090.35      | 779,250.15       | 4,332,822.19    | 5,339,568.85     | 1,006,746.66        | 81.2        |
|                     | TOTAL EXPENDITURES                              | 1,474,090.35      | 779,250.15       | 4,332,822.19    | 6,694,386.47     | 2,361,564.28        | 64.7        |
|                     | TOTAL FOR BUILDING FUND (320)                   | -69,331.71        | -779,097.91      | -2,746,845.13   | .00              | 2,746,845.13        | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| CONSTRUCTION FUND (360)                | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| REVENUES                               |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE                 |                   |                  |                 |                  |                     |             |
| TOTAL 0999 BEGINNING BALANCE           | .00               | .00              | .00             | .00              | .00                 | .0          |
| RECEIPTS                               |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES             |                   |                  |                 |                  |                     |             |
| TRANSPORTATION                         |                   |                  |                 |                  |                     |             |
| 1420 TRN FEE FM OTH GVT SRC W/IN ST    | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL TRANSPORTATION                   | .00               | .00              | .00             | .00              | .00                 | .0          |
| EARNINGS ON INVESTMENTS                |                   |                  |                 |                  |                     |             |
| 1510 INTEREST ON INVESTMENTS           | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1510 INTEREST INC. SFCC ESCROW         | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1510 SFCC Interest Income              | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL EARNINGS ON INVESTMENTS          | .00               | .00              | .00             | .00              | .00                 | .0          |
| OTHER REVENUE FROM LOCAL SOURCES       |                   |                  |                 |                  |                     |             |
| 1930 INSURANCE PROCEEDS                | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1990 MISCELLANEOUS REVENUE             | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL REVENUE FROM LOCAL SOURCES       | .00               | .00              | .00             | .00              | .00                 | .0          |
| REVENUE FROM STATE SOURCES             |                   |                  |                 |                  |                     |             |
| OTHER STATE FUNDING                    |                   |                  |                 |                  |                     |             |
| 3124 HCTC EXPANSION FUND               | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL OTHER STATE FUNDING              | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL REVENUE FROM STATE SOURCES       | .00               | .00              | .00             | .00              | .00                 | .0          |
| OTHER RECEIPTS                         |                   |                  |                 |                  |                     |             |

# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| CONSTRUCTION FUND (360)                      |                     | LAST FY<br>PerIOD | MONTH<br>TO DATE    | YEAR<br>TO DATE     | BUDGET<br>APPROP    | AVAILABLE<br>BUDGET | PCT<br>USED  |
|----------------------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>BOND ISSUANCE</b>                         |                     |                   |                     |                     |                     |                     |              |
| 5110 BOND PRINCIPAL PROCEEDS                 | 4,580,980.00        | .00               | .00                 | .00                 | .00                 | .00                 | .0           |
| 5110 BOND PROCEEDS - QZAB                    | .00                 | .00               | .00                 | .00                 | .00                 | .00                 | .0           |
| 5110 BOND PROCEEDS - SFCC                    | .00                 | .00               | 3,983,600.00        | 3,983,600.00        | 3,983,600.00        | .00                 | 100.0        |
| <b>TOTAL BOND ISSUANCE</b>                   | <b>4,580,980.00</b> | <b>.00</b>        | <b>3,983,600.00</b> | <b>3,983,600.00</b> | <b>3,983,600.00</b> | <b>.00</b>          | <b>100.0</b> |
| <b>INTERFUND TRANSFERS</b>                   |                     |                   |                     |                     |                     |                     |              |
| 5210 FUND TRANSFER                           | 212,414.46          | .00               | 2,216,958.03        | 1,668,824.00        | -548,134.03         | 132.9               |              |
| 5210 FUND TRANSFER-CHILD NUTRITION           | .00                 | .00               | .00                 | .00                 | .00                 | .00                 | .0           |
| 5210 FUND TRANSFER CAPITAL OUTLAY            | .00                 | .00               | .00                 | .00                 | .00                 | .00                 | .0           |
| 5210 SFCC CASH TRANSFERS                     | .00                 | .00               | .00                 | .00                 | .00                 | .00                 | .0           |
| <b>TOTAL INTERFUND TRANSFERS</b>             | <b>212,414.46</b>   | <b>.00</b>        | <b>2,216,958.03</b> | <b>1,668,824.00</b> | <b>-548,134.03</b>  | <b>132.9</b>        |              |
| <b>SALE OR COMP FOR LOSS OF ASSETS</b>       |                     |                   |                     |                     |                     |                     |              |
| 5332 LOSS COMP - BUILDINGS                   | .00                 | .00               | .00                 | .00                 | .00                 | .00                 | .0           |
| <b>TOTAL SALE OR COMP FOR LOSS OF ASSETS</b> | <b>.00</b>          | <b>.00</b>        | <b>.00</b>          | <b>.00</b>          | <b>.00</b>          | <b>.00</b>          | <b>.0</b>    |
| <b>TOTAL OTHER RECEIPTS</b>                  |                     |                   |                     |                     |                     |                     |              |
|                                              | 4,793,394.46        | .00               | 6,200,558.03        | 5,652,424.00        | -548,134.03         | 109.7               |              |
| <b>TOTAL RECEIPTS</b>                        | <b>4,793,394.46</b> | <b>.00</b>        | <b>6,200,558.03</b> | <b>5,652,424.00</b> | <b>-548,134.03</b>  | <b>109.7</b>        |              |
| <b>TOTAL REVENUE</b>                         |                     |                   |                     |                     |                     |                     |              |
|                                              | 4,793,394.46        | .00               | 6,200,558.03        | 5,652,424.00        | -548,134.03         | 109.7               |              |



# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| CONSTRUCTION FUND (360) |                                                 | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------|-------------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| EXPENDITURES            |                                                 |                   |                  |                 |                  |                     |             |
| 0000                    | RESTRICT TO REV & BAL SHT ONLY                  |                   |                  |                 |                  |                     |             |
| 0400                    | PURCHASED PROPERTY SERVICES                     | .00               | .00              | .00             | .00              | .00                 | .0          |
|                         | TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY       | .00               | .00              | .00             | .00              | .00                 | .0          |
| 4500                    | BUILDING ACQUISITIONS & CONSTRUCTION            |                   |                  |                 |                  |                     |             |
| 0300                    | PURCHASED PROF AND TECH SERV                    | 118,941.32        | 6,167.35         | 147,494.66      | 429,165.00       | 281,670.34          | 34.4        |
| 0400                    | PURCHASED PROPERTY SERVICES                     | 5,294,054.67      | 247,566.94       | 1,001,489.36    | 4,688,818.00     | 3,687,328.64        | 21.4        |
| 0500                    | OTHER PURCHASED SERVICES                        | 7,602.00          | .00              | .00             | .00              | .00                 | .0          |
| 0600                    | SUPPLIES                                        | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0700                    | PROPERTY                                        | 170,389.20        | .00              | 80,197.76       | 300,000.00       | 219,802.24          | 26.7        |
| 0800                    | DEBT SERVICE AND MISCELLANEOUS                  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0840                    | CONTINGENCY                                     | .00               | .00              | .00             | 234,441.00       | 234,441.00          | .0          |
| 0900                    | OTHER ITEMS                                     | .00               | .00              | .00             | .00              | .00                 | .0          |
|                         | TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION | 5,590,987.19      | 253,734.29       | 1,229,181.78    | 5,652,424.00     | 4,423,242.22        | 21.8        |
| 5100                    | DEBT SERVICE                                    |                   |                  |                 |                  |                     |             |
| 0900                    | OTHER ITEMS                                     | 7,293.46          | .00              | .00             | .00              | .00                 | .0          |
|                         | TOTAL 5100 DEBT SERVICE                         | 7,293.46          | .00              | .00             | .00              | .00                 | .0          |
| 5200                    | FUND TRANSFERS                                  |                   |                  |                 |                  |                     |             |
| 0300                    | PURCHASED PROF AND TECH SERV                    | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0900                    | OTHER ITEMS                                     | 199,716.75        | .00              | .00             | .00              | .00                 | .0          |
|                         | TOTAL 5200 FUND TRANSFERS                       | 199,716.75        | .00              | .00             | .00              | .00                 | .0          |
|                         | TOTAL EXPENDITURES                              | 5,797,997.40      | 253,734.29       | 1,229,181.78    | 5,652,424.00     | 4,423,242.22        | 21.8        |
|                         | TOTAL FOR CONSTRUCTION FUND (360)               | -1,004,602.94     | -253,734.29      | 4,971,376.25    | .00              | -4,971,376.25       | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| DEBT SERVICE FUND (400)            | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| REVENUES                           |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE             |                   |                  |                 |                  |                     |             |
| TOTAL 0999 BEGINNING BALANCE       | .00               | .00              | .00             | .00              | .00                 | .0          |
| RECEIPTS                           |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES         |                   |                  |                 |                  |                     |             |
| EARNINGS ON INVESTMENTS            |                   |                  |                 |                  |                     |             |
| 1510 INTEREST ON INVESTMENTS       | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL EARNINGS ON INVESTMENTS      | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL REVENUE FROM LOCAL SOURCES   | .00               | .00              | .00             | .00              | .00                 | .0          |
| REVENUE FROM STATE SOURCES         |                   |                  |                 |                  |                     |             |
| RESTRICTED                         |                   |                  |                 |                  |                     |             |
| 3200 RESTRICTED STATE REVENUE      | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL RESTRICTED                   | .00               | .00              | .00             | .00              | .00                 | .0          |
| REVENUE ON BEHALF PAYMENTS         |                   |                  |                 |                  |                     |             |
| 3900 On-Behalf Payments by KDE     | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL REVENUE ON BEHALF PAYMENTS   | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL REVENUE FROM STATE SOURCES   | .00               | .00              | .00             | .00              | .00                 | .0          |
| REVENUE FROM FEDERAL SOURCES       |                   |                  |                 |                  |                     |             |
| RESTRICTED DIRECT                  |                   |                  |                 |                  |                     |             |
| 4300 RESTRICTED DIRECT FEDERAL     | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL RESTRICTED DIRECT            | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL REVENUE FROM FEDERAL SOURCES | .00               | .00              | .00             | .00              | .00                 | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| DEBT SERVICE FUND (400)       |              | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------------|--------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| OTHER RECEIPTS                |              |                   |                  |                 |                  |                     |             |
| BOND ISSUANCE                 |              |                   |                  |                 |                  |                     |             |
| 5110 BOND PRINCIPAL PROCEEDS  |              | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5120 BOND PREMIUM OR DISCOUNT |              | .00               | .00              | .00             | .00              | .00                 | .0          |
| 5130 ACCRUED BOND INTEREST    |              | .00               | .00              | .00             | .00              | .00                 | .0          |
| TOTAL BOND ISSUANCE           |              | .00               | .00              | .00             | .00              | .00                 | .0          |
| INTERFUND TRANSFERS           |              |                   |                  |                 |                  |                     |             |
| 5210 FUND TRANSFER            | 1,505,755.14 | 779,250.15        | 2,115,864.16     | 3,670,744.85    | 1,554,880.69     | 57.6                |             |
| TOTAL INTERFUND TRANSFERS     | 1,505,755.14 | 779,250.15        | 2,115,864.16     | 3,670,744.85    | 1,554,880.69     | 57.6                |             |
| TOTAL OTHER RECEIPTS          | 1,505,755.14 | 779,250.15        | 2,115,864.16     | 3,670,744.85    | 1,554,880.69     | 57.6                |             |
| TOTAL RECEIPTS                | 1,505,755.14 | 779,250.15        | 2,115,864.16     | 3,670,744.85    | 1,554,880.69     | 57.6                |             |
| TOTAL REVENUE                 | 1,505,755.14 | 779,250.15        | 2,115,864.16     | 3,670,744.85    | 1,554,880.69     | 57.6                |             |



# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| DEBT SERVICE FUND (400) |                                   | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------|-----------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| EXPENDITURES            |                                   |                   |                  |                 |                  |                     |             |
| 5100                    | DEBT SERVICE                      |                   |                  |                 |                  |                     |             |
| 0100                    | SALARIES PERSONNEL SERVICES       | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0300                    | PURCHASED PROF AND TECH SERV      | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0800                    | DEBT SERVICE AND MISCELLANEOUS    | 1,505,755.14      | 514,250.37       | 2,115,864.16    | 3,670,744.85     | 1,554,880.69        | 57.6        |
| 0900                    | OTHER ITEMS                       | .00               | .00              | .00             | .00              | .00                 | .0          |
|                         | TOTAL 5100 DEBT SERVICE           | 1,505,755.14      | 514,250.37       | 2,115,864.16    | 3,670,744.85     | 1,554,880.69        | 57.6        |
| 5200                    | FUND TRANSFERS                    |                   |                  |                 |                  |                     |             |
| 0900                    | OTHER ITEMS                       | .00               | .00              | .00             | .00              | .00                 | .0          |
|                         | TOTAL 5200 FUND TRANSFERS         | .00               | .00              | .00             | .00              | .00                 | .0          |
|                         | TOTAL EXPENDITURES                | 1,505,755.14      | 514,250.37       | 2,115,864.16    | 3,670,744.85     | 1,554,880.69        | 57.6        |
|                         | TOTAL FOR DEBT SERVICE FUND (400) | .00               | 264,999.78       | .00             | .00              | .00                 | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| CHILD NUTRITION FUND (51)              |  |  |  | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------------------------|--|--|--|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| REVENUES                               |  |  |  |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE                 |  |  |  |                   |                  |                 |                  |                     |             |
|                                        |  |  |  | 5,959,288.42      | .00              | 7,084,986.75    | 5,959,288.42     | -1,125,698.33       | 118.9       |
| RECEIPTS                               |  |  |  |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES             |  |  |  |                   |                  |                 |                  |                     |             |
| EARNINGS ON INVESTMENTS                |  |  |  |                   |                  |                 |                  |                     |             |
| 1510 INTEREST ON INVESTMENTS           |  |  |  | 6,236.02          | 7,008.31         | 17,955.70       | 3,000.00         | -14,955.70          | 598.5       |
| TOTAL EARNINGS ON INVESTMENTS          |  |  |  |                   |                  |                 |                  |                     |             |
|                                        |  |  |  | 6,236.02          | 7,008.31         | 17,955.70       | 3,000.00         | -14,955.70          | 598.5       |
| FOOD SERVICE                           |  |  |  |                   |                  |                 |                  |                     |             |
| 1611 REIMBURSABLE SCHOOL LUNCH PROG    |  |  |  | 25,341.03         | 11,687.89        | 36,872.89       | 60,000.00        | 23,127.11           | 61.5        |
| 1612 REIMBURSABLE SCH BREAKFAST PRG    |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1621 NON-REIMBURSABLE LUNCH PROG       |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1621 NON-REIMB LUNCH SUMMER FEED       |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1622 NON-REIMBURSABLE BREAKFAST PRG    |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1622 NON-REIMBURSE BREAKFAST SUMMER    |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1624 NON-REIMBURSABLE A LA CARTE PRG   |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1631 CATERING                          |  |  |  | 1,813.70          | .00              | 169.84          | .00              | -169.84             | .0          |
| TOTAL FOOD SERVICE                     |  |  |  |                   |                  |                 |                  |                     |             |
|                                        |  |  |  | 27,154.73         | 11,687.89        | 37,042.73       | 60,000.00        | 22,957.27           | 61.7        |
| OTHER REVENUE FROM LOCAL SOURCES       |  |  |  |                   |                  |                 |                  |                     |             |
| 1920 CONTRIBUTIONS/DONATIONS           |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1980 REFUND OF PRIOR YR EXPENDITURE    |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1990 MISCELLANEOUS REVENUE             |  |  |  | 2,719.49          | 5,345.44         | 5,360.94        | 5,000.00         | -360.94             | 107.2       |
| 1990 MISC REVENUE SUMMER FEEDING       |  |  |  | .00               | .00              | .00             | .00              | .00                 | .0          |
| 1994 RETURN FOR INSUFFICIENT CHECKS    |  |  |  | -63.98            | .00              | .00             | 100.00           | 100.00              | .0          |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES |  |  |  |                   |                  |                 |                  |                     |             |
|                                        |  |  |  | 2,655.51          | 5,345.44         | 5,360.94        | 5,100.00         | -260.94             | 105.1       |
| TOTAL REVENUE FROM LOCAL SOURCES       |  |  |  |                   |                  |                 |                  |                     |             |
|                                        |  |  |  | 36,046.26         | 24,041.64        | 60,359.37       | 68,100.00        | 7,740.63            | 88.6        |
| REVENUE FROM STATE SOURCES             |  |  |  |                   |                  |                 |                  |                     |             |
| RESTRICTED                             |  |  |  |                   |                  |                 |                  |                     |             |
| 3200 RESTRICTED STATE REVENUE          |  |  |  | 8,104.34          | .00              | 8,793.97        | 15,000.00        | 6,206.03            | 58.6        |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| CHILD NUTRITION FUND (51)                      |                   |                  |                 |                  |  |  | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------------------------------------|-------------------|------------------|-----------------|------------------|--|--|---------------------|-------------|
|                                                | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP |  |  |                     |             |
| TOTAL RESTRICTED                               | 8,104.34          | .00              | 8,793.97        | 15,000.00        |  |  | 6,206.03            | 58.6        |
| REVENUE ON BEHALF PAYMENTS                     |                   |                  |                 |                  |  |  |                     |             |
| 3900 On-Behalf Payments by KDE                 | .00               | .00              | .00             | 340,000.00       |  |  | 340,000.00          | .0          |
| TOTAL REVENUE ON BEHALF PAYMENTS               | .00               | .00              | .00             | 340,000.00       |  |  | 340,000.00          | .0          |
| TOTAL REVENUE FROM STATE SOURCES               | 8,104.34          | .00              | 8,793.97        | 355,000.00       |  |  | 346,206.03          | 2.5         |
| REVENUE FROM FEDERAL SOURCES                   |                   |                  |                 |                  |  |  |                     |             |
| RESTRICTED THROUGH THE STATE                   |                   |                  |                 |                  |  |  |                     |             |
| 4500 RESTRICTED FED THRU STATE                 | 2,533,778.75      | 464,954.09       | 2,101,977.91    | 3,900,000.00     |  |  | 1,798,022.09        | 53.9        |
| 4500 RESTRICTED FEDERAL FRUIT & VEG            | .00               | 36,803.45        | 54,083.45       | .00              |  |  | -54,083.45          | .0          |
| 4500 RESTRICTED FEDERAL SUMMER FEED            | -498,556.39       | .00              | 1,031,187.36    | 100,000.00       |  |  | -931,187.36         | *****       |
| TOTAL RESTRICTED THROUGH THE STATE             | 2,035,222.36      | 501,757.54       | 3,187,248.72    | 4,000,000.00     |  |  | 812,751.28          | 79.7        |
| CHILD NUTRITION PROGRAM DONATED COMMODIT       |                   |                  |                 |                  |  |  |                     |             |
| 4950 CHILN NUTR PRG DONATED COMMOD             | 194,369.03        | 180,658.27       | 390,784.57      | 300,000.00       |  |  | -90,784.57          | 130.3       |
| TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT | 194,369.03        | 180,658.27       | 390,784.57      | 300,000.00       |  |  | -90,784.57          | 130.3       |
| TOTAL REVENUE FROM FEDERAL SOURCES             | 2,229,591.39      | 682,415.81       | 3,578,033.29    | 4,300,000.00     |  |  | 721,966.71          | 83.2        |
| OTHER RECEIPTS                                 |                   |                  |                 |                  |  |  |                     |             |
| INTERFUND TRANSFERS                            |                   |                  |                 |                  |  |  |                     |             |
| 5210 FUND TRANSFER                             | .00               | .00              | .00             | .00              |  |  | .00                 | .0          |
| TOTAL INTERFUND TRANSFERS                      | .00               | .00              | .00             | .00              |  |  | .00                 | .0          |
| SALE OR COMP FOR LOSS OF ASSETS                |                   |                  |                 |                  |  |  |                     |             |
| 5341 SALE OF EQUIPMENT ETC                     | .00               | .00              | .00             | .00              |  |  | .00                 | .0          |
| 5342 LOSS COMP - EQUIPMENT ETC                 | .00               | .00              | .00             | .00              |  |  | .00                 | .0          |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS          | .00               | .00              | .00             | .00              |  |  | .00                 | .0          |
| TOTAL OTHER RECEIPTS                           | .00               | .00              | .00             | .00              |  |  | .00                 | .0          |



# HENDERSON COUNTY BOARD OF EDUCATION

## MONTHLY REPORT - FY 2023 Period 5



| CHILD NUTRITION FUND (51) | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| TOTAL RECEIPTS            | 2,273,741.99      | 706,457.45       | 3,647,186.63    | 4,723,100.00     | 1,075,913.37        | 77.2        |
| TOTAL REVENUE             | 8,233,030.41      | 706,457.45       | 10,732,173.38   | 10,682,388.42    | -49,784.96          | 100.5       |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| CHILD NUTRITION FUND (51) |                                           | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|---------------------------|-------------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| EXPENDITURES              |                                           |                   |                  |                 |                  |                     |             |
| 0000                      | RESTRICT TO REV & BAL SHT ONLY            |                   |                  |                 |                  |                     |             |
| 0300                      | PURCHASED PROF AND TECH SERV              | .00               | .00              | .00             | .00              | .00                 | .0          |
|                           | TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00               | .00              | .00             | .00              | .00                 | .0          |
| 3100                      | FOOD SERVICE OPERATION                    |                   |                  |                 |                  |                     |             |
| 0100                      | SALARIES PERSONNEL SERVICES               | 393,321.70        | 141,973.21       | 578,359.33      | 2,132,147.00     | 1,553,787.67        | 27.1        |
| 0200                      | EMPLOYEE BENEFITS                         | 137,143.59        | 48,062.22        | 189,484.52      | 813,362.00       | 623,877.48          | 23.3        |
| 0280                      | ON-BEHALF                                 | .00               | .00              | .00             | 340,000.00       | 340,000.00          | .0          |
| 0300                      | PURCHASED PROF AND TECH SERV              | 1,760.00          | 1,026.80         | 25,970.72       | 15,835.99        | -10,134.73          | 164.0       |
| 0400                      | PURCHASED PROPERTY SERVICES               | .00               | .00              | .00             | 2,450.01         | 2,450.01            | .0          |
| 0500                      | OTHER PURCHASED SERVICES                  | 6,212.68          | 8,105.78         | 13,056.57       | 52,519.92        | 39,463.35           | 24.9        |
| 0600                      | SUPPLIES                                  | 1,398,711.70      | 460,521.37       | 1,954,462.53    | 4,010,109.64     | 2,055,647.11        | 48.7        |
| 0700                      | PROPERTY                                  | 14,625.56         | .00              | 541,597.01      | 829,095.15       | 287,498.14          | 65.3        |
| 0800                      | DEBT SERVICE AND MISCELLANEOUS            | .00               | .00              | .00             | 7,002.63         | 7,002.63            | .0          |
| 0840                      | CONTINGENCY                               | .00               | .00              | .00             | 2,190,926.79     | 2,190,926.79        | .0          |
| 0900                      | OTHER ITEMS                               | .00               | .00              | .00             | .00              | .00                 | .0          |
|                           | TOTAL 3100 FOOD SERVICE OPERATION         | 1,951,775.23      | 659,689.38       | 3,302,930.68    | 10,393,449.13    | 7,090,518.45        | 31.8        |
| 5200                      | FUND TRANSFERS                            |                   |                  |                 |                  |                     |             |
| 0100                      | SALARIES PERSONNEL SERVICES               | .00               | .00              | .00             | .00              | .00                 | .0          |
| 0900                      | OTHER ITEMS                               | 116,610.62        | 23,740.99        | 118,704.95      | 288,939.29       | 170,234.34          | 41.1        |
|                           | TOTAL 5200 FUND TRANSFERS                 | 116,610.62        | 23,740.99        | 118,704.95      | 288,939.29       | 170,234.34          | 41.1        |
|                           | TOTAL EXPENDITURES                        | 2,068,385.85      | 683,430.37       | 3,421,635.63    | 10,682,388.42    | 7,260,752.79        | 32.0        |
|                           | TOTAL FOR CHILD NUTRITION FUND (51)       | 6,164,644.56      | 23,027.08        | 7,310,537.75    | .00              | -7,310,537.75       | .0          |

# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| Child Care Fund (52)         |                                    | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|------------------------------|------------------------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
| REVENUES                     |                                    |                   |                  |                 |                  |                     |             |
| 0999 BEGINNING BALANCE       |                                    |                   |                  |                 |                  |                     |             |
|                              | TOTAL 0999 BEGINNING BALANCE       | 636,204.81        | .00              | 1,156,107.32    | 666,170.94       | -489,936.38         | 173.6       |
| RECEIPTS                     |                                    |                   |                  |                 |                  |                     |             |
| REVENUE FROM LOCAL SOURCES   |                                    |                   |                  |                 |                  |                     |             |
| TUITION                      |                                    |                   |                  |                 |                  |                     |             |
|                              | 1310 TUITION FROM INDIVIDUALS      | .00               | .00              | .00             | .00              | .00                 | .0          |
|                              | TOTAL TUITION                      | .00               | .00              | .00             | .00              | .00                 | .0          |
| COMMUNITY SERVICE ACTIVITIES |                                    |                   |                  |                 |                  |                     |             |
|                              | 1810 CHILD CARE REVENUE            | 288,645.97        | 57,982.00        | 311,949.84      | 434,000.00       | 122,050.16          | 71.9        |
|                              | TOTAL COMMUNITY SERVICE ACTIVITIES | 288,645.97        | 57,982.00        | 311,949.84      | 434,000.00       | 122,050.16          | 71.9        |
|                              | TOTAL REVENUE FROM LOCAL SOURCES   | 288,645.97        | 57,982.00        | 311,949.84      | 434,000.00       | 122,050.16          | 71.9        |
| REVENUE FROM STATE SOURCES   |                                    |                   |                  |                 |                  |                     |             |
| REVENUE ON BEHALF PAYMENTS   |                                    |                   |                  |                 |                  |                     |             |
|                              | 3900 On-Behalf Payments by KDE     | .00               | .00              | .00             | 80,320.00        | 80,320.00           | .0          |
|                              | TOTAL REVENUE ON BEHALF PAYMENTS   | .00               | .00              | .00             | 80,320.00        | 80,320.00           | .0          |
|                              | TOTAL REVENUE FROM STATE SOURCES   | .00               | .00              | .00             | 80,320.00        | 80,320.00           | .0          |
| TOTAL RECEIPTS               |                                    |                   |                  |                 |                  |                     |             |
|                              | TOTAL RECEIPTS                     | 288,645.97        | 57,982.00        | 311,949.84      | 514,320.00       | 202,370.16          | 60.7        |
| TOTAL REVENUE                |                                    |                   |                  |                 |                  |                     |             |
|                              | TOTAL REVENUE                      | 924,850.78        | 57,982.00        | 1,468,057.16    | 1,180,490.94     | -287,566.22         | 124.4       |



# HENDERSON COUNTY BOARD OF EDUCATION



## MONTHLY REPORT - FY 2023 Period 5

| Child Care Fund (52) | LAST FY<br>Period | MONTH<br>TO DATE | YEAR<br>TO DATE | BUDGET<br>APPROP | AVAILABLE<br>BUDGET | PCT<br>USED |
|----------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|
|----------------------|-------------------|------------------|-----------------|------------------|---------------------|-------------|

### EXPENDITURES

#### 3200 DAY CARE OPERATIONS

|                                     |           |        |           |            |            |      |
|-------------------------------------|-----------|--------|-----------|------------|------------|------|
| 0100 SALARIES PERSONNEL SERVICES    | 36,254.88 | 651.06 | 89,766.06 | 553,388.00 | 463,621.94 | 16.2 |
| 0200 EMPLOYEE BENEFITS              | 11,511.74 | 136.16 | 29,951.41 | 236,981.00 | 207,029.59 | 12.6 |
| 0280 ON-BEHALF                      | .00       | .00    | .00       | 80,320.00  | 80,320.00  | .0   |
| 0300 PURCHASED PROF AND TECH SERV   | 999.00    | .00    | 1,274.00  | 2,000.00   | 726.00     | 63.7 |
| 0400 PURCHASED PROPERTY SERVICES    | .00       | .00    | .00       | 300.00     | 300.00     | .0   |
| 0500 OTHER PURCHASED SERVICES       | .00       | .00    | .00       | 2,000.00   | 2,000.00   | .0   |
| 0600 SUPPLIES                       | 13,401.22 | 458.62 | 5,836.56  | 34,779.00  | 28,942.44  | 16.8 |
| 0700 PROPERTY                       | .00       | .00    | .00       | 5,000.00   | 5,000.00   | .0   |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 201.25    | .00    | 268.70    | 2,000.00   | 1,731.30   | 13.4 |
| 0840 CONTINGENCY                    | .00       | .00    | .00       | 263,722.94 | 263,722.94 | .0   |
| 0900 OTHER ITEMS                    | .00       | .00    | .00       | .00        | .00        | .0   |

#### TOTAL 3200 DAY CARE OPERATIONS

|  |           |          |            |              |              |      |
|--|-----------|----------|------------|--------------|--------------|------|
|  | 62,368.09 | 1,245.84 | 127,096.73 | 1,180,490.94 | 1,053,394.21 | 10.8 |
|--|-----------|----------|------------|--------------|--------------|------|

#### 5200 FUND TRANSFERS

|                                  |     |     |     |     |     |    |
|----------------------------------|-----|-----|-----|-----|-----|----|
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 | .00 | .00 | .0 |
| 0900 OTHER ITEMS                 | .00 | .00 | .00 | .00 | .00 | .0 |

#### TOTAL 5200 FUND TRANSFERS

|  |     |     |     |     |     |    |
|--|-----|-----|-----|-----|-----|----|
|  | .00 | .00 | .00 | .00 | .00 | .0 |
|--|-----|-----|-----|-----|-----|----|

#### TOTAL EXPENDITURES

|  |           |          |            |              |              |      |
|--|-----------|----------|------------|--------------|--------------|------|
|  | 62,368.09 | 1,245.84 | 127,096.73 | 1,180,490.94 | 1,053,394.21 | 10.8 |
|--|-----------|----------|------------|--------------|--------------|------|

#### TOTAL FOR Child Care Fund (52)

|  |            |           |              |     |               |    |
|--|------------|-----------|--------------|-----|---------------|----|
|  | 862,482.69 | 56,736.16 | 1,340,960.43 | .00 | -1,340,960.43 | .0 |
|--|------------|-----------|--------------|-----|---------------|----|

# HENDERSON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 5

| FUND: 1                          |        | GENERAL FUND                   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|--------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |        |                                |                          |                    |
| 10                               | 6101   | CASH IN BANK                   | 10,468,116.71            | 34,810,256.15      |
| 10                               | 6102   | CASH IN PAYROLL CLEARING ACCT  | 2,496,479.80             | 6,007,590.06       |
| 10                               | 6104   | PETTY CASH                     | .00                      | 100.00             |
| 10                               | 74700N | onboarding payback             | -71.25                   | -477.50            |
| TOTAL ASSETS                     |        |                                | 12,964,525.26            | 40,817,468.71      |
| LIABILITIES                      |        |                                |                          |                    |
| 10                               | 7421   | ACCOUNTS PAYABLE               | -795,863.72              | -1,514,847.17      |
| 10                               | 7461HI | HEALTH INSURANCE DEDUCTIONS    | 167,401.08               | 18,308.02          |
| 10                               | 7461LI | LIFE INSURANCE WITHHOLDINGS    | 8,684.65                 | 363,653.47         |
| 10                               | 7461SL | ACCURED PAYROLL-SICK LEAVE     | .00                      | -63,953.30         |
| 10                               | 7461TD | TAX DEFERRED ANNUITY DEDUCTION | .00                      | -65.00             |
| 10                               | 7461WC | Accrued Workmen's Compensation | 155,363.03               | 38,428.13          |
| 10                               | 7473HC | WITHHOLDING CITY PAYROLL TAX   | 7,351.69                 | 7,351.69           |
| 10                               | 7473IN | STATE & LOCAL TAX - INDIANA    | .00                      | 286.05             |
| 10                               | 7474   | KTRS WITHHELD PAYABLE          | 3,186.92                 | -47,111.44         |
| 10                               | 7475   | CERS WITHHELD PAYABLE          | 96.82                    | -11,062.71         |
| 10                               | 7499UE | UNEMPLOYMENT INSURANCE         | -1,328.67                | 6,173.89           |
| 10                               | 7603   | PURCHASE OBLIGATIONS           | -322,298.82              | 1,595,157.91       |
| TOTAL LIABILITIES                |        |                                | -777,407.02              | 392,319.54         |
| FUND BALANCE                     |        |                                |                          |                    |
| 10                               | 6302   | REVENUES CONTROL               | -16,990,295.81           | -29,525,597.20     |
| 10                               | 7602   | EXPENDITURES CONTROL           | 4,480,878.75             | 18,687,017.30      |
| 10                               | 8732   | RESTRICTED SICK LEAVE PAYABLE  | .00                      | -648,693.87        |
| 10                               | 8753   | ASSIGNED-PURCH OBL - CURRENT   | 322,298.82               | -1,595,157.91      |
| 10                               | 8753A  | ASSIGNED-STATE REV SHORTFALL   | .00                      | -1,000,000.00      |
| 10                               | 8753B  | ASSIGNED-FUTURE TECHNOLOGY     | .00                      | -1,000,000.00      |
| 10                               | 8753C  | ASSIGNED-FUTURE BUS PURCH      | .00                      | -1,000,000.00      |
| 10                               | 8753D  | ASSIGNED-FUTURE HAVAC REPAIRS  | .00                      | -1,000,000.00      |
| 10                               | 8753E  | ASSIGNED-ROOF REPAIRS          | .00                      | -1,000,000.00      |
| 10                               | 8770   | UNASSIGNED FUND BALANCE        | .00                      | -23,127,356.57     |
| TOTAL FUND BALANCE               |        |                                | -12,187,118.24           | -41,209,788.25     |
| TOTAL LIABILITIES + FUND BALANCE |        |                                | -12,964,525.26           | -40,817,468.71     |

| FUND: 2 |  | SPECIAL REVENUE | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------|--|-----------------|--------------------------|--------------------|
|---------|--|-----------------|--------------------------|--------------------|

|                                  |    |                    |                                |               |               |
|----------------------------------|----|--------------------|--------------------------------|---------------|---------------|
| ASSETS                           | 20 | 6101               | CASH IN BANK                   | 366,658.32    | 1,479,285.42  |
|                                  |    | TOTAL ASSETS       |                                | 366,658.32    | 1,479,285.42  |
| LIABILITIES                      | 20 | 7421               | ACCOUNTS PAYABLE               | 182,386.80    | -76,279.48    |
|                                  | 20 | 7603               | PURCHASE OBLIGATIONS           | -57,099.52    | 290,907.69    |
|                                  |    | TOTAL LIABILITIES  |                                | 125,287.28    | 214,628.21    |
| FUND BALANCE                     | 20 | 6302               | REVENUES CONTROL               | -1,524,282.09 | -5,911,738.10 |
|                                  | 20 | 7602               | EXPENDITURES CONTROL           | 975,236.97    | 4,508,732.16  |
|                                  | 20 | 8753               | ASSIGNED-PURCH OBL - CURRENT   | 57,099.52     | -290,907.69   |
|                                  | 20 | 8755               | ASSIGNED-PURCH OBL - PRD 13/YE | .00           | 340,815.34    |
|                                  | 20 | 8770               | UNASSIGNED FUND BALANCE        | .00           | -340,815.34   |
|                                  |    | TOTAL FUND BALANCE |                                | -491,945.60   | -1,693,913.63 |
| TOTAL LIABILITIES + FUND BALANCE |    |                    |                                | -366,658.32   | -1,479,285.42 |



# HENDERSON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 5

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) |    |                                   | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|-----------------------------------|--------------------------|--------------------|
| ASSETS                                | 21 | 6101 CASH IN BANK                 | -2,760.09                | 16,946.67          |
|                                       |    | TOTAL ASSETS                      | -2,760.09                | 16,946.67          |
| LIABILITIES                           | 21 | 7421 ACCOUNTS PAYABLE             | 2,530.70                 | -1,500.00          |
|                                       | 21 | 7603 PURCHASE OBLIGATIONS         | -429.39                  | 62.35              |
|                                       |    | TOTAL LIABILITIES                 | 2,101.31                 | -1,437.65          |
| FUND BALANCE                          | 21 | 6302 REVENUES CONTROL             | -1,700.00                | -8,440.32          |
|                                       | 21 | 7602 EXPENDITURES CONTROL         | 1,929.39                 | 12,058.13          |
|                                       | 21 | 8737 RESTRICTED - OTHER           | .00                      | -19,064.48         |
|                                       | 21 | 8753 ASSIGNED-PURCH OBL - CURRENT | 429.39                   | -62.35             |
|                                       |    | TOTAL FUND BALANCE                | 658.78                   | -15,509.02         |
|                                       |    | TOTAL LIABILITIES + FUND BALANCE  | 2,760.09                 | -16,946.67         |

# HENDERSON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 5

| FUND: 25 STUDENT ACTIVITY FUND |    |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS                         | 25 | 6106                             |                          |                    |
|                                |    | CASH IN BANK - ACT ACCTS         | .00                      | 1,034,310.38       |
|                                |    | TOTAL ASSETS                     | .00                      | 1,034,310.38       |
| FUND BALANCE                   | 25 | 7602                             | .00                      | -15,911.10         |
|                                | 25 | EXPENDITURES CONTROL             | .00                      | -1,034,310.38      |
|                                | 25 | RESTRICTED - OTHER               | .00                      | 15,911.10          |
|                                |    | UNASSIGNED FUND BALANCE          | .00                      | -1,034,310.38      |
|                                |    | TOTAL FUND BALANCE               | .00                      | -1,034,310.38      |
|                                |    | TOTAL LIABILITIES + FUND BALANCE | .00                      | -1,034,310.38      |

# HENDERSON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 5

| FUND: 310 CAPITAL OUTLAY FUND |    |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS                        | 31 | 6101                             | 621.53                   | 649,002.23         |
|                               |    | TOTAL ASSETS                     | 621.53                   | 649,002.23         |
| FUND BALANCE                  | 31 | 6302                             | -621.53                  | -329,834.09        |
|                               | 31 | 8734                             | .00                      | -132,223.18        |
|                               | 31 | 8737                             | .00                      | -102,775.70        |
|                               | 31 | 8738                             | .00                      | -84,169.26         |
|                               |    | TOTAL FUND BALANCE               | -621.53                  | -649,002.23        |
|                               |    | TOTAL LIABILITIES + FUND BALANCE | -621.53                  | -649,002.23        |



# HENDERSON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 5

| FUND: 320 BUILDING FUND |    |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-------------------------|----|----------------------------------|--------------------------|--------------------|
| ASSETS                  | 32 | 6101                             |                          |                    |
|                         |    | TOTAL ASSETS                     |                          |                    |
| FUND BALANCE            | 32 |                                  |                          |                    |
|                         | 32 | 6302                             | -779,097.91              | -586,609.72        |
|                         | 32 | 7602                             | -152.24                  | -1,585,977.06      |
|                         | 32 | 8734                             | 779,250.15               | 4,332,822.19       |
|                         | 32 | 8737                             | .00                      | -28,112.17         |
|                         | 32 | 8738                             | .00                      | -1,538,389.25      |
|                         | 32 | TOTAL FUND BALANCE               | .00                      | -593,733.99        |
|                         |    | TOTAL LIABILITIES + FUND BALANCE | 779,097.91               | 586,609.72         |
|                         |    |                                  | 779,097.91               | 586,609.72         |

# HENDERSON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 5

| FUND: 360 CONSTRUCTION FUND |                                  |                                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|
| ASSETS                      |                                  |                                |                          |                    |
| 36                          | 6101                             | CASH IN BANK                   | -229,819.27              | 10,116,303.81      |
|                             | TOTAL ASSETS                     |                                | -229,819.27              | 10,116,303.81      |
| LIABILITIES                 |                                  |                                |                          |                    |
| 36                          | 7421                             | ACCOUNTS PAYABLE               | -23,915.02               | -119,831.05        |
| 36                          | 7603                             | PURCHASE OBLIGATIONS           | 570,015.71               | 2,679,393.06       |
|                             | TOTAL LIABILITIES                |                                | 546,100.69               | 2,559,562.01       |
| FUND BALANCE                |                                  |                                |                          |                    |
| 36                          | 6302                             | REVENUES CONTROL               | .00                      | -6,200,558.03      |
| 36                          | 7602                             | EXPENDITURES CONTROL           | 253,734.29               | 1,229,181.78       |
| 36                          | 8735                             | RESTRICTED-FUTURE CONSTR BG-1  | .00                      | -5,025,096.51      |
| 36                          | 8753                             | ASSIGNED-PURCH OBL - CURRENT   | -570,015.71              | -2,679,393.06      |
| 36                          | 8755                             | ASSIGNED-PURCH OBL - PRD 13/YE | .00                      | 3,387,191.36       |
| 36                          | 8770                             | UNASSIGNED FUND BALANCE        | .00                      | -3,387,191.36      |
|                             | TOTAL FUND BALANCE               |                                | -316,281.42              | -12,675,865.82     |
|                             | TOTAL LIABILITIES + FUND BALANCE |                                | 229,819.27               | -10,116,303.81     |

# HENDERSON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 5

| FUND: 400 DEBT SERVICE FUND |    |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|----------------------------------|--------------------------|--------------------|
| LIABILITIES                 | 40 | 7421                             | ACCOUNTS PAYABLE         |                    |
|                             |    | TOTAL LIABILITIES                |                          |                    |
| FUND BALANCE                | 40 | 6302                             | REVENUES CONTROL         |                    |
|                             | 40 | 7602                             | EXPENDITURES CONTROL     |                    |
|                             |    | TOTAL FUND BALANCE               |                          |                    |
|                             |    | TOTAL LIABILITIES + FUND BALANCE |                          |                    |
|                             |    |                                  | 264,999.78               | .00                |
|                             |    |                                  | 264,999.78               | .00                |
|                             |    |                                  | -779,250.15              | -2,115,864.16      |
|                             |    |                                  | 514,230.37               | 2,115,864.16       |
|                             |    |                                  | -264,999.78              | .00                |
|                             |    |                                  | .00                      | .00                |



# HENDERSON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 5

| FUND: 51 CHILD NUTRITION FUND |                                         | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE   |
|-------------------------------|-----------------------------------------|--------------------------|----------------------|
| <b>ASSETS</b>                 |                                         |                          |                      |
| 51                            | 6101 CASH IN BANK                       | 58,279.95                | 6,499,312.50         |
| 51                            | 6104 PETTY CASH                         | .00                      | 1,775.00             |
| 51                            | 6171 INVENTORIES FOR CONSUMPTION        | .00                      | 175,953.25           |
| 51                            | 64000 DEFERRED OUTFLOWS OPEB            | .00                      | 161,053.00           |
| 51                            | 6400P DEFERRED OUTFLOWS PENSION         | .00                      | 156,170.00           |
|                               | <b>TOTAL ASSETS</b>                     | <b>58,279.95</b>         | <b>6,994,263.75</b>  |
| <b>LIABILITIES</b>            |                                         |                          |                      |
| 51                            | 7421 ACCOUNTS PAYABLE                   | -35,252.87               | -108,109.31          |
| 51                            | 75410 UNFUNDED OPEB LIABILITIES         | .00                      | -330,413.00          |
| 51                            | 7541P UNFUNDED PENSION LIABILITIES      | .00                      | -1,340,188.00        |
| 51                            | 7603 PURCHASE OBLIGATIONS               | -1,066.59                | 46,889.48            |
| 51                            | 77000 DEFERRED INFLOW OPEB              | .00                      | -108,870.00          |
| 51                            | 7700P DEFERRED INFLOW PENSION           | .00                      | -210,354.00          |
|                               | <b>TOTAL LIABILITIES</b>                | <b>-36,319.46</b>        | <b>-2,051,044.83</b> |
| <b>FUND BALANCE</b>           |                                         |                          |                      |
| 51                            | 6302 REVENUES CONTROL                   | -706,457.45              | -10,732,173.38       |
| 51                            | 7602 EXPENDITURES CONTROL               | 683,430.37               | 3,421,635.63         |
| 51                            | 8712 UNRESTRICTED NET ASSETS            | .00                      | 968,302.46           |
| 51                            | 87370 RESTRICTED - OTHER OPEB           | .00                      | 278,230.00           |
| 51                            | 8737P REST-OTH UNFUNDED PENSION LIAB    | .00                      | 1,394,372.00         |
| 51                            | 8739 RESTRICTED-NEW ASSETS              | .00                      | -295,380.19          |
| 51                            | 8753 ASSIGNED-PURCH OBL - CURRENT       | 1,066.59                 | -46,889.48           |
| 51                            | 8755 ASSIGNED-PURCH OBL - PRD 13/YE     | .00                      | 68,684.04            |
|                               | <b>TOTAL FUND BALANCE</b>               | <b>-21,960.49</b>        | <b>-4,943,218.92</b> |
|                               | <b>TOTAL LIABILITIES + FUND BALANCE</b> | <b>-58,279.95</b>        | <b>-6,994,263.75</b> |

# HENDERSON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 5

| FUND: 52                         |       | Child Care Fund                | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|--------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                                |                          |                    |
| 52                               | 6101  | CASH IN BANK                   | 56,611.22                | 1,342,361.48       |
| 52                               | 6400  | DEFERRED OUTFLOWS OPEB         | .00                      | 38,514.00          |
| 52                               | 6400P | DEFERRED OUTFLOWS PENSION      | .00                      | 31,850.00          |
| TOTAL ASSETS                     |       |                                | 56,611.22                | 1,412,725.48       |
| LIABILITIES                      |       |                                |                          |                    |
| 52                               | 7421  | ACCOUNTS PAYABLE               | 124.94                   | -1,401.05          |
| 52                               | 7541O | UNFUNDED OPEB LIABILITIES      | .00                      | -82,916.00         |
| 52                               | 7541P | UNFUNDED PENSION LIABILITIES   | .00                      | -291,126.00        |
| 52                               | 7603  | PURCHASE OBLIGATIONS           | -491.38                  | 54.85              |
| 52                               | 7700O | DEFERRED INFLOW OPEB           | .00                      | -12,546.00         |
| 52                               | 7700P | DEFERRED INFLOW PENSION        | .00                      | -27,365.00         |
| TOTAL LIABILITIES                |       |                                | -366.44                  | -415,299.20        |
| FUND BALANCE                     |       |                                |                          |                    |
| 52                               | 6302  | REVENUES CONTROL               | -57,982.00               | -1,468,057.16      |
| 52                               | 7602  | EXPENDITURES CONTROL           | 1,245.84                 | 127,096.73         |
| 52                               | 8737O | RESTRICTED - OTHER OPEB        | .00                      | 58,771.00          |
| 52                               | 8737P | REST-OTH UNFUNDED PENSION LIAB | .00                      | 284,818.00         |
| 52                               | 8753  | ASSIGNED-PURCH OBL - CURRENT   | 491.38                   | -54.85             |
| TOTAL FUND BALANCE               |       |                                | -56,244.78               | -997,426.28        |
| TOTAL LIABILITIES + FUND BALANCE |       |                                | -56,611.22               | -1,412,725.48      |

# HENDERSON COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 5

| FUND: 8 GOVERNMENTAL ASSETS |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----------------------------------|--------------------------|--------------------|
| ASSETS                      |                                  |                          |                    |
| 80                          | 6201                             |                          | 989,487.00         |
| 80                          | 6211                             | .00                      | 3,630,310.26       |
| 80                          | 6212                             | .00                      | -3,279,361.75      |
| 80                          | 6221                             | .00                      | 101,831,589.23     |
| 80                          | 6222                             | .00                      | -57,244,623.40     |
| 80                          | 6231                             | .00                      | 5,548,349.31       |
| 80                          | 6232                             | .00                      | -5,173,948.88      |
| 80                          | 6241                             | .00                      | 9,556,336.88       |
| 80                          | 6242                             | .00                      | -7,257,733.29      |
| 80                          | 6251                             | .00                      | 2,645,212.53       |
| 80                          | 6252                             | .00                      | -2,021,865.93      |
|                             | TOTAL ASSETS                     | .00                      | 49,223,751.96      |
| FUND BALANCE                |                                  |                          |                    |
| 80                          | 8710                             | .00                      | -49,223,751.96     |
|                             | TOTAL FUND BALANCE               | .00                      | -49,223,751.96     |
|                             | TOTAL LIABILITIES + FUND BALANCE | .00                      | -49,223,751.96     |

# HENDERSON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 5

| FUND: 81 FOOD SERVICE ASSETS |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|----------------------------------|--------------------------|--------------------|
| ASSETS                       |                                  |                          |                    |
| 81                           | 6231                             |                          | 134,849.79         |
| 81                           | 6232                             | .00                      | -116,038.64        |
| 81                           | 6241                             | .00                      | 23,351.43          |
| 81                           | 6242                             | .00                      | -23,351.43         |
| 81                           | 6251                             | .00                      | 1,818,423.74       |
| 81                           | 6252                             | .00                      | -1,398,069.66      |
|                              | TOTAL ASSETS                     | .00                      | 439,165.23         |
| FUND BALANCE                 |                                  |                          |                    |
| 81                           | 8711                             | .00                      | -439,165.23        |
|                              | TOTAL FUND BALANCE               | .00                      | -439,165.23        |
|                              | TOTAL LIABILITIES + FUND BALANCE | .00                      | -439,165.23        |

|                                |  |
|--------------------------------|--|
| TECHNOLOGY EQUIPMENT           |  |
| ACCUM DEPR - TECHNOLOGY EQUIP  |  |
| Machinery and Equipment        |  |
| Accumulated Depreciation/Equip |  |
| GENERAL EQUIPMENT              |  |
| ACCUM DEPR - GENERAL EQUIPMENT |  |
| INVESTMENT IN BUSINESS ASSETS  |  |



# HENDERSON COUNTY BOARD OF EDUCATION

## BALANCE SHEET FOR 2023 5



| FUND: 82 DAY CARE ASSETS |                                  |                                    | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------|----------------------------------|------------------------------------|--------------------------|--------------------|
| ASSETS                   |                                  |                                    |                          |                    |
| 82                       | 6221                             | BUILDINGS & BUILDING IMPROVE.      | .00                      | 47,516.27          |
| 82                       | 6222                             | ACCUM DEPR - BUILDINGS             | .00                      | -34,211.73         |
|                          | TOTAL ASSETS                     |                                    | .00                      | 13,304.54          |
| FUND BALANCE             | 82                               | 8711 INVESTMENT IN BUSINESS ASSETS | .00                      | -13,304.54         |
|                          | TOTAL FUND BALANCE               |                                    | .00                      | -13,304.54         |
|                          | TOTAL LIABILITIES + FUND BALANCE |                                    | .00                      | -13,304.54         |

\*\* END OF REPORT - Generated by Cindy Cloutier \*\*