

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 17, 2021

**SUBJECT:** Henderson County Public Schools Financial Reports –  
January 2021

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools January 2021 Local Current Expense Fund / Other Restricted Funds and Capital Outlay Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools January 2021 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the Henderson County Public Schools January 2021 Financial Reports as presented.***

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of January 31, 2021

**REVENUES:**

3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	28,928,000	20,249,600	8,678,400
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	345,000	196,185	148,815
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	280,000	-	280,000
<b>TOTAL FUND REVENUES</b>	<b>\$ 29,553,000</b>	<b>\$ 20,445,785</b>	<b>\$ 9,107,215</b>

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
28,928,000	20,249,600	8,678,400
-	-	-
345,000	196,185	148,815
-	-	-
280,000	-	280,000
<b>\$ 29,553,000</b>	<b>\$ 20,445,785</b>	<b>\$ 9,107,215</b>

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 9,000	\$ 9,000	\$ -
695,880	189,541	506,339
103,083	68,255	34,828
-	-	-
18,000	6,430	11,570
152,039	100,518	51,521
502,634	444,866	57,768
-	-	-
<b>\$ 1,480,636</b>	<b>\$ 818,611</b>	<b>\$ 662,025</b>

% of Budget	Prior YTD
100.0%	\$ 9,000
27.2%	197,223
66.2%	90,157
70.0%	19,829,600
35.7%	32,320
59.7%	430,486
88.5%	403,264
	-
<b>68.5%</b>	<b>\$ 20,992,050</b>

**EXPENDITURES:**

**Instructional Services:**

5100 Regular Instructional Services	\$ 9,488,279	\$ 4,075,204	\$ 5,413,075
5200 Special Populations Services	1,247,649	585,802	661,847
5300 Alternative Programs and Services	270,575	142,634	127,941
5400 School Leadership Services	2,612,468	1,512,888	1,099,579
5500 Co-Curricular Services	858,618	168,610	690,008
5800 School-Based Support Services	1,152,769	725,911	426,859
<b>Total Instructional Services</b>	<b>\$ 15,630,358</b>	<b>\$ 7,211,048</b>	<b>\$ 8,419,310</b>

Current Budget	YTD Activity	YTD Balance
\$ 9,488,279	\$ 4,075,204	\$ 5,413,075
1,247,649	585,802	661,847
270,575	142,634	127,941
2,612,468	1,512,888	1,099,579
858,618	168,610	690,008
1,152,769	725,911	426,859
<b>\$ 15,630,358</b>	<b>\$ 7,211,048</b>	<b>\$ 8,419,310</b>

Current Budget	YTD Activity	YTD Balance
\$ 370,052	\$ 213,116	\$ 156,936
342,422	164,207	178,215
138,988	49,549	89,440
12,456	9,904	2,552
10,010	1,031	8,979
9,480	13,103	(3,623)
<b>\$ 883,408</b>	<b>\$ 450,910</b>	<b>\$ 432,498</b>

% of Budget	Prior YTD
43.5%	\$ 4,930,294
47.2%	884,665
46.9%	205,588
58.0%	1,506,555
19.5%	434,730
63.6%	842,973
<b>46.4%</b>	<b>\$ 8,804,806</b>

**System-Wide Support Services:**

6100 Support and Development Services	\$ 265,455	\$ 147,997	\$ 117,458
6200 Special Population Support	186,083	112,802	73,281
6300 Alternative Programs	86,561	51,998	34,563
6400 Technology Support Services	1,163,731	811,304	352,427
6500 Operational Support Services	7,729,774	3,564,475	4,165,299
6600 Financial and Human Resource Services	1,539,592	1,264,094	275,497
6700 Accountability Services	73,112	35,232	37,880
6800 System-Wide Pupil Support Services	213,938	124,817	89,121
6900 Policy, Leadership and Public Relations	833,196	379,874	453,322
<b>Total System-Wide Support Services</b>	<b>\$ 12,091,441</b>	<b>\$ 6,492,593</b>	<b>\$ 5,598,848</b>

Current Budget	YTD Activity	YTD Balance
\$ 265,455	\$ 147,997	\$ 117,458
186,083	112,802	73,281
86,561	51,998	34,563
1,163,731	811,304	352,427
7,729,774	3,564,475	4,165,299
1,539,592	1,264,094	275,497
73,112	35,232	37,880
213,938	124,817	89,121
833,196	379,874	453,322
<b>\$ 12,091,441</b>	<b>\$ 6,492,593</b>	<b>\$ 5,598,848</b>

Current Budget	YTD Activity	YTD Balance
\$ 500	\$ 672	\$ (172)
2,000	619	1,381
431	431	-
48,646	20,646	28,000
254,052	134,715	119,337
48,713	41,444	7,270
5,000	8,400	(3,400)
538	538	-
12,251	12,251	-
<b>\$ 372,131</b>	<b>\$ 219,714</b>	<b>\$ 152,417</b>

% of Budget	Prior YTD
55.9%	\$ 152,187
60.3%	137,360
60.3%	52,377
68.6%	612,456
46.3%	4,249,557
82.2%	1,338,845
55.9%	134,181
58.4%	183,227
46.4%	386,840
<b>53.9%</b>	<b>\$ 7,247,031</b>

**Ancillary Services:**

7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	183,548	67,938	115,610
<b>Total Ancillary Services</b>	<b>\$ 183,935</b>	<b>\$ 68,326</b>	<b>\$ 115,610</b>

Current Budget	YTD Activity	YTD Balance
\$ 388	\$ 388	\$ -
183,548	67,938	115,610
<b>\$ 183,935</b>	<b>\$ 68,326</b>	<b>\$ 115,610</b>

Current Budget	YTD Activity	YTD Balance
\$ 150,621	\$ 85,882	\$ 64,738
-	25,000	(25,000)
<b>\$ 150,621</b>	<b>\$ 110,882</b>	<b>\$ 39,738</b>

% of Budget	Prior YTD
57.1%	\$ 80,969
50.6%	66,747
<b>53.6%</b>	<b>\$ 147,716</b>

**Non-Programmed Charges:**

8100 Payments to Other Governmental Units	\$ 1,647,266	\$ 1,000,475	\$ 646,791
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
<b>Total Non-Programmed Charges</b>	<b>\$ 1,647,266</b>	<b>\$ 1,000,475</b>	<b>\$ 646,791</b>

Current Budget	YTD Activity	YTD Balance
\$ 1,647,266	\$ 1,000,475	\$ 646,791
-	-	-
-	-	-
<b>\$ 1,647,266</b>	<b>\$ 1,000,475</b>	<b>\$ 646,791</b>

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
5,680	4,090	1,590
74,263	43,854	30,409
<b>\$ 79,943</b>	<b>\$ 47,944</b>	<b>\$ 31,999</b>

% of Budget	Prior YTD
60.7%	\$ 964,193
72.0%	10,136
59.1%	43,239
<b>60.7%</b>	<b>\$ 1,017,568</b>

**TOTAL FUND EXPENDITURES**

<b>\$ 29,553,000</b>	<b>\$ 14,772,441</b>	<b>\$ 14,780,559</b>
----------------------	----------------------	----------------------

<b>\$ 1,486,103</b>	<b>\$ 829,450</b>	<b>\$ 656,653</b>
---------------------	-------------------	-------------------

<b>50.3%</b>	<b>\$ 17,217,121</b>
--------------	----------------------