

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: April 5, 2021

SUBJECT: Henderson County Public Schools Financial Reports –
February 2021

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools February 2021 Local Current Expense Fund / Other Restricted Funds Report for the Board's information.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of February 28, 2021

REVENUES:

	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	28,928,000	23,142,400	5,785,600
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	345,000	213,765	131,235
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	280,000	-	280,000
TOTAL FUND REVENUES	\$ 29,553,000	\$ 23,356,165	\$ 6,196,835

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
28,928,000	23,142,400	5,785,600
-	-	-
345,000	213,765	131,235
-	-	-
280,000	-	280,000
\$ 29,553,000	\$ 23,356,165	\$ 6,196,835

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 9,000	\$ 9,000	\$ -
695,880	249,955	445,925
103,083	82,345	20,738
-	-	-
18,000	6,890	11,110
179,879	103,176	76,703
736,799	514,453	222,346
1,627	-	1,627
\$ 1,744,268	\$ 965,819	\$ 778,449

% of Budget	Prior YTD
100.0%	\$ 9,000
35.9%	210,282
79.9%	111,482
80.0%	22,662,400
38.3%	33,950
60.4%	502,564
69.8%	412,758
-	-
77.7%	\$ 23,942,436

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,488,279	\$ 4,338,545	\$ 5,149,734
5200 Special Populations Services	1,247,649	599,168	648,481
5300 Alternative Programs and Services	270,575	140,267	130,308
5400 School Leadership Services	2,612,468	1,708,113	904,355
5500 Co-Curricular Services	858,618	175,700	682,918
5800 School-Based Support Services	1,152,769	798,094	354,676
Total Instructional Services	\$ 15,630,358	\$ 7,759,887	\$ 7,870,471

Current Budget	YTD Activity	YTD Balance
\$ 9,488,279	\$ 4,338,545	\$ 5,149,734
1,247,649	599,168	648,481
270,575	140,267	130,308
2,612,468	1,708,113	904,355
858,618	175,700	682,918
1,152,769	798,094	354,676
\$ 15,630,358	\$ 7,759,887	\$ 7,870,471

Current Budget	YTD Activity	YTD Balance
\$ 371,059	\$ 242,540	\$ 128,519
344,542	183,090	161,452
346,374	57,803	288,572
12,456	9,904	2,552
10,010	110	9,900
14,100	16,073	(1,973)
\$ 1,098,541	\$ 509,521	\$ 589,020

% of Budget	Prior YTD
46.5%	\$ 5,408,651
49.1%	975,705
32.1%	230,879
65.5%	1,698,027
20.2%	431,003
69.8%	923,368
49.4%	\$ 9,667,632

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 265,455	\$ 169,857	\$ 95,598
6200 Special Population Support	186,083	126,467	59,615
6300 Alternative Programs	86,561	56,182	30,379
6400 Technology Support Services	1,163,731	931,135	232,597
6500 Operational Support Services	7,729,774	4,113,289	3,616,486
6600 Financial and Human Resource Services	1,539,592	1,299,965	239,627
6700 Accountability Services	73,112	39,257	33,856
6800 System-Wide Pupil Support Services	213,938	138,325	75,613
6900 Policy, Leadership and Public Relations	833,196	452,746	380,450
Total System-Wide Support Services	\$ 12,091,441	\$ 7,327,222	\$ 4,764,219

Current Budget	YTD Activity	YTD Balance
\$ 265,455	\$ 169,857	\$ 95,598
186,083	126,467	59,615
86,561	56,182	30,379
1,163,731	931,135	232,597
7,729,774	4,113,289	3,616,486
1,539,592	1,299,965	239,627
73,112	39,257	33,856
213,938	138,325	75,613
833,196	452,746	380,450
\$ 12,091,441	\$ 7,327,222	\$ 4,764,219

Current Budget	YTD Activity	YTD Balance
\$ 500	\$ 1,136	\$ (636)
2,000	650	1,350
431	431	-
48,646	20,646	28,000
272,052	163,148	108,904
48,713	45,978	2,735
5,000	8,400	(3,400)
538	538	-
12,251	12,251	-
\$ 390,131	\$ 253,178	\$ 136,953

% of Budget	Prior YTD
64.3%	\$ 174,831
67.6%	153,416
65.1%	58,903
78.5%	679,908
53.4%	4,960,080
84.7%	1,387,123
61.0%	147,651
64.7%	206,901
55.0%	423,967
60.7%	\$ 8,192,779

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	183,548	68,193	115,355
Total Ancillary Services	\$ 183,935	\$ 68,580	\$ 115,355

Current Budget	YTD Activity	YTD Balance
\$ 388	\$ 388	\$ -
183,548	68,193	115,355
\$ 183,935	\$ 68,580	\$ 115,355

Current Budget	YTD Activity	YTD Balance
\$ 150,653	\$ 97,592	\$ 53,060
25,000	25,000	-
\$ 175,653	\$ 122,592	\$ 53,060

% of Budget	Prior YTD
64.9%	\$ 92,794
44.7%	66,747
53.2%	\$ 159,541

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,647,266	\$ 1,172,825	\$ 474,441
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,647,266	\$ 1,172,825	\$ 474,441

Current Budget	YTD Activity	YTD Balance
\$ 1,647,266	\$ 1,172,825	\$ 474,441
-	-	-
-	-	-
\$ 1,647,266	\$ 1,172,825	\$ 474,441

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
5,680	4,090	1,590
74,263	50,037	24,226
\$ 79,943	\$ 54,127	\$ 25,816

% of Budget	Prior YTD
71.2%	\$ 1,124,592
72.0%	11,636
67.4%	49,352
71.0%	\$ 1,185,579

TOTAL FUND EXPENDITURES

\$ 29,553,000	\$ 16,328,515	\$ 13,224,485
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\$ 1,744,268	\$ 939,418	\$ 804,849
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55.2%	\$ 19,205,532
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