

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 3, 2021

SUBJECT: Henderson County Public Schools Financial Reports –
March 2021

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of March 31, 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	26,035,200	2,892,800
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	345,000	230,817	114,183
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	280,000	-	280,000
TOTAL FUND REVENUES	\$ 29,553,000	\$ 26,266,017	\$ 3,286,983

OTHER RESTRICTED FUND			% of Budget	Prior YTD
Current Budget	YTD Activity	YTD Balance		
\$ 9,000	\$ 9,000	\$ -	100.0%	\$ 9,000
695,880	336,641	359,239	48.4%	232,303
103,083	96,435	6,648	93.6%	127,414
-	-	-	90.0%	25,495,200
18,000	8,430	9,570	46.8%	34,140
179,879	114,865	65,014	65.9%	543,414
742,726	524,161	218,565	70.6%	527,424
1,927	-	1,927		7,727
\$ 1,750,495	\$ 1,089,532	\$ 660,964	87.4%	\$ 26,976,622

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,488,279	\$ 4,494,572	\$ 4,993,707
5200 Special Populations Services	1,247,649	615,309	632,340
5300 Alternative Programs and Services	270,575	117,884	152,691
5400 School Leadership Services	2,612,468	1,892,725	719,743
5500 Co-Curricular Services	858,618	348,322	510,296
5800 School-Based Support Services	1,152,769	917,785	234,984
Total Instructional Services	\$ 15,630,358	\$ 8,386,597	\$ 7,243,761

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 265,455	\$ 192,490	\$ 72,964
6200 Special Population Support	186,083	140,083	46,000
6300 Alternative Programs	86,561	60,974	25,587
6400 Technology Support Services	1,163,731	1,024,985	138,746
6500 Operational Support Services	7,729,774	4,663,785	3,065,989
6600 Financial and Human Resource Services	1,539,592	1,339,330	200,262
6700 Accountability Services	73,112	44,935	28,177
6800 System-Wide Pupil Support Services	213,938	151,552	62,386
6900 Policy, Leadership and Public Relations	833,196	497,377	335,819
Total System-Wide Support Services	\$ 12,091,441	\$ 8,115,511	\$ 3,975,930

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	183,548	68,265	115,282
Total Ancillary Services	\$ 183,935	\$ 68,653	\$ 115,282

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,647,266	\$ 1,336,338	\$ 310,928
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,647,266	\$ 1,336,338	\$ 310,928

TOTAL FUND EXPENDITURES

\$ 29,553,000 \$ 17,907,099 \$ 11,645,901

Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
\$ 371,279	\$ 290,274	\$ 81,005	48.5%	\$ 5,916,775
344,542	179,964	164,578	49.9%	987,259
346,374	99,790	246,585	35.3%	253,684
12,456	9,904	2,552	72.5%	1,885,628
10,010	428	9,582	40.1%	609,471
17,070	18,253	(1,183)	80.0%	921,332
\$ 1,101,731	\$ 598,613	\$ 503,118	53.7%	\$ 10,574,150
\$ 500	\$ 1,698	\$ (1,198)	73.0%	\$ 198,503
2,000	670	1,330	74.8%	166,533
431	431	-	70.6%	65,083
48,646	20,646	28,000	86.2%	756,416
275,009	188,199	86,810	60.6%	5,502,015
48,713	47,564	1,150	87.3%	1,448,039
5,000	8,400	(3,400)	68.3%	167,909
538	538	-	70.9%	237,869
12,251	12,251	-	60.3%	458,353
\$ 393,088	\$ 280,396	\$ 112,691	67.3%	\$ 9,000,720
\$ 150,733	\$ 109,362	\$ 41,370	72.6%	\$ 104,313
25,000	25,000	-	44.7%	67,316
\$ 175,733	\$ 134,362	\$ 41,370	56.4%	\$ 171,629
\$ -	\$ -	\$ -	81.1%	\$ 1,280,743
5,680	13,164	(7,484)	231.8%	44,389
74,263	56,220	18,043	75.7%	55,464
\$ 79,943	\$ 69,384	\$ 10,559	81.4%	\$ 1,380,597
\$ 1,750,495	\$ 1,082,756	\$ 667,739	60.7%	\$ 21,127,096

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of March 31, 2021**

REVENUES:

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

	YTD		
Budget	Activity	Balance	
\$ -	\$ -	\$ -	
1,900,000	1,710,000	190,000	
3,035	6,285	(3,250)	
222,074	17,385	204,689	
150,000	-	N/A	
\$ 2,275,109	\$ 1,733,670	\$ 391,439	

Prior Year
\$ -
1,500,000
3,250
121,726
24,598
\$ 1,649,574

EXPENDITURES:

5100 Regular Instructional Services-Equipment
5500 Co-Curricular Services
6400 Technology Support Services
6500 Operational Support Services
7200 Nutrition Services
9000 Capital Outlay-Land/Buildings
Total Fund Expenditures

	YTD		
Budget	Activity	Balance	
\$ 390,000	\$ 368,311	\$ 21,689	
0	\$ -	-	
30,000	-	30,000	
405,004	155,329	249,675	
3,035	3,240	(205)	
1,447,070	447,162	999,908	
\$ 2,275,109	\$ 974,042	\$ 1,301,067	

Prior Year
\$ -
-
129,152
172,616
-
934,545
\$ 1,236,313