## **REQUEST FOR BOARD ACTION**

## HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE:May 3, 2021SUBJECT:Henderson County Public Schools Financial Reports –<br/>March 2021PRESENTER:Samantha R. Reynolds, Finance DirectorATTACHMENTS: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

	LOCAL CURRENT EXPENSE FUND				OTHE				
REVENUES:	Current Budget	YTD Activity	YTD Balance		Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
3200 State Sources	\$-	\$-	\$-	\$	9,000	\$ 9,000	\$-	100.0%	\$ 9,000
3700 Federal Sources-Restricted	-	-	-		695,880	336,641	359,239	48.4%	232,303
3800 Other Federal-ROTC	-	-	-		103,083	96,435	6,648	93.6%	127,414
4100 County Appropriation	28,928,000	26,035,200	2,892,800		-	-	-	90.0%	25,495,200
4200 Local -Tuition/Fees	-	-	-		18,000	8,430	9,570	46.8%	34,140
4400 Local-Unrestricted	345,000	230,817	114,183		179,879	114,865	65,014	65.9%	543,414
4800 Local-Restricted	-	-	-		742,726	524,161	218,565	70.6%	527,424
4900 Fund Balance Approp/Interfund Transfer	280,000	-	280,000		1,927	-	1,927		7,727
TOTAL FUND REVENUES	\$ 29,553,000	\$ 26,266,017	\$ 3,286,983	\$	1,750,495	\$ 1,089,532	\$ 660,964	87.4%	\$ 26,976,622
EXPENDITURES:	Current	YTD	YTD		Current	YTD	YTD	% of	Prior

5100Regular Instructional Services\$ 9,488,279 \$ 4,5200Special Populations Services1,247,6495300Alternative Programs and Services270,5755400School Leadership Services2,612,4681,5500Co-Curricular Services858,6185800School-Based Support Services1,152,769Total Instructional Services\$ 15,630,358 \$ 8,6100Support Services:\$ 265,455 \$6200Special Population Support186,0836300Alternative Programs86,5616400Technology Support Services1,163,731 1,6500Operational Support Services7,729,774 4,6600Financial and Human Resource Services1,539,592 1,6700Accountability Services73,1126800System-Wide Pupil Support Services213,9386900Policy, Leadership and Public Relations833,196	Activity 4,494,572 \$ 615,309 117,884 1,892,725 348,322 917,785 8,386,597 \$ 192,490 \$ 140,083 60,974 1,024,985 4,663,785 1,339,330	632,340 152,691 719,743 510,296 234,984 5 7,243,761	\$	Budget 371,279 344,542 346,374 12,456 10,010 17,070 1,101,731 500 2,000 431 48,646	\$	Activity 290,274 179,964 99,790 9,904 428 18,253 598,613 1,698 670 431	\$ 1 2 \$ 5	ance       81,005       64,578       246,585       2,552       9,582       (1,183)       603,118       (1,198)       1,330	Budget 48.5% 49.9% 35.3% 72.5% 40.1% 80.0% 53.7% 73.0% 74.8% 70.6%	\$ YTD 5,916,775 987,259 253,684 1,885,628 609,471 921,332 10,574,150 198,503 166,533
5200Special Populations Services5300Alternative Programs and Services5400School Leadership Services5500Co-Curricular Services5800School-Based Support Services70tal Instructional Services6100Support Services:6100Support and Development Services6200Special Population Support6300Alternative Programs6400Technology Support Services6400Technology Support Services6400Financial and Human Resource Services6700Accountability Services6700Accountability Services6900Policy, Leadership and Public RelationsTotal System-Wide Support Services500System-Wide Support Services6100System-Wide Support Services6100Financial and Human Resource Services6100System-Wide Pupil Support Services6100System-Wide Support Services	615,309 117,884 1,892,725 348,322 917,785 8,386,597 \$ 192,490 \$ 140,083 60,974 1,024,985 4,663,785	632,340 152,691 719,743 510,296 234,984 57,243,761 572,964 46,000 25,587 138,746 3,065,989	\$	344,542 346,374 12,456 10,010 17,070 1,101,731 500 2,000 431	\$	179,964 99,790 9,904 428 18,253 598,613 1,698 670	1) 2 \$ 5)	64,578 246,585 2,552 9,582 (1,183) 503,118 (1,198)	49.9% 35.3% 72.5% 40.1% 80.0% 53.7% 73.0% 74.8%	\$ 987,259 253,684 1,885,628 609,471 921,332 10,574,150 198,503
5300 Alternative Programs and Services270,5755400 School Leadership Services2,612,4681,5500 Co-Curricular Services858,6181,152,769Total Instructional Services1,152,769\$Total Instructional Services\$265,455\$6100 Support and Development Services186,08386,5616200 Special Population Support186,08386,5616400 Technology Support Services1,163,7311,6500 Operational Support Services7,729,7744,6600 Financial and Human Resource Services73,112213,9386900 Policy, Leadership and Public Relations833,196\$Total System-Wide Support Services\$12,091,441\$812,091,441\$8,	117,884 1,892,725 348,322 917,785 8,386,597 \$ 192,490 \$ 140,083 60,974 1,024,985 4,663,785	152,691 719,743 510,296 234,984 57,243,761 572,964 46,000 25,587 138,746 3,065,989	Ť	346,374 12,456 10,010 17,070 1,101,731 500 2,000 431	Ţ	99,790 9,904 428 18,253 598,613 1,698 670	2 \$ 5	(1,198)	35.3% 72.5% 40.1% 80.0% 53.7% 73.0% 74.8%	253,684 1,885,628 609,471 921,332 10,574,150 198,503
5400 School Leadership Services2,612,4681,5500 Co-Curricular Services858,6185800 School-Based Support Services1,152,769Total Instructional Services\$ 15,630,358\$ 8,System-Wide Support Services:\$ 265,455\$6100 Support and Development Services86,5616200 Special Population Support186,0836300 Alternative Programs86,5616400 Technology Support Services1,163,7316500 Operational Support Services7,729,7746600 Financial and Human Resource Services73,1126800 System-Wide Pupil Support Services213,9386900 Policy, Leadership and Public Relations833,196Total System-Wide Support Services\$ 12,091,441\$ 12,091,441\$ 8,	1,892,725 348,322 917,785 8,386,597 \$ 192,490 \$ 140,083 60,974 1,024,985 4,663,785	719,743 510,296 234,984 7,243,761 72,964 46,000 25,587 138,746 3,065,989	Ť	12,456 10,010 17,070 1,101,731 500 2,000 431	Ţ	9,904 428 18,253 598,613 1,698 670	\$ 5	2,552 9,582 (1,183) 503,118 (1,198)	72.5% 40.1% 80.0% 53.7% 73.0% 74.8%	1,885,628 609,471 921,332 10,574,150 198,503
5500 Co-Curricular Services858,6185800 School-Based Support Services1,152,769Total Instructional Services\$ 15,630,358 \$ 8,6100 Support and Development Services\$ 265,455 \$6200 Special Population Support186,0836300 Alternative Programs86,5616400 Technology Support Services1,163,731 1,6500 Operational Support Services7,729,774 4,6600 Financial and Human Resource Services73,1126800 System-Wide Pupil Support Services213,9386900 Policy, Leadership and Public Relations\$ 12,091,441 \$ 8,	348,322 917,785 8,386,597 \$ 192,490 \$ 140,083 60,974 1,024,985 4,663,785	510,296 234,984 7,243,761 5 72,964 46,000 25,587 138,746 3,065,989	Ť	10,010 <u>17,070</u> 1,101,731 500 2,000 431	Ţ	428 18,253 598,613 1,698 670	\$ 5	9,582 (1,183) 03,118 (1,198)	40.1% 80.0% 53.7% 73.0% 74.8%	609,471 921,332 10,574,150 198,503
5800 School-Based Support Services Total Instructional Services1,152,769System-Wide Support Services: 6100 Support and Development Services 6200 Special Population Support 6300 Alternative Programs 6400 Technology Support Services 6600 Financial and Human Resource Services 6700 Accountability Services 6900 Policy, Leadership and Public Relations Total System-Wide Support Services1,152,769\$ 15,630,358 \$ 8,\$ 265,455 \$ 265,455 \$\$ 265,455 \$ 186,083 86,561\$ 186,083 86,561\$ 1,163,731 1, 1,6500 Operational Support Services 6700 Accountability Services 6900 Policy, Leadership and Public Relations Total System-Wide Support Services\$ 12,091,441 \$ 8,	917,785 8,386,597 \$ 192,490 \$ 140,083 60,974 1,024,985 4,663,785	234,984 5 7,243,761 5 72,964 46,000 25,587 138,746 3,065,989	Ť	17,070 1,101,731 500 2,000 431	Ţ	<u>18,253</u> 598,613 1,698 670	\$ 5	(1,183) 503,118 (1,198)	80.0% 53.7% 73.0% 74.8%	921,332 10,574,150 198,503
Total Instructional Services\$ 15,630,358 \$ 8,System-Wide Support Services: 6100 Support and Development Services 6200 Special Population Support 6300 Alternative Programs 6400 Technology Support Services 6500 Operational Support Services 6600 Financial and Human Resource Services 6700 Accountability Services 6900 Policy, Leadership and Public Relations Total System-Wide Support Services\$ 15,630,358 \$ 8,Total System-Wide Support\$ 265,455 \$ 186,083 86,561\$ 265,651 \$ 186,083 86,5616400 Technology Support Services 6700 Accountability Services 6900 Policy, Leadership and Public Relations Total System-Wide Support Services7,729,774 4, 73,112 213,938 833,196Total System-Wide Support Services 8 12,091,441 \$ 8,	8,386,597 \$ 192,490 \$ 140,083 60,974 1,024,985 4,663,785	5 7,243,761 5 72,964 46,000 25,587 138,746 3,065,989	Ť	1,101,731 500 2,000 431	Ţ	598,613 1,698 670	\$ 5	(1,198)	53.7% 73.0% 74.8%	10,574,150 198,503
Total Instructional Services\$ 15,630,358 \$ 8,System-Wide Support Services: 6100 Support and Development Services 6200 Special Population Support 6300 Alternative Programs 6400 Technology Support Services 6500 Operational Support Services 6600 Financial and Human Resource Services 6700 Accountability Services 6900 Policy, Leadership and Public Relations Total System-Wide Support Services\$ 15,630,358 \$ 8,Total System-Wide Support\$ 265,455 \$ 186,083 86,561\$ 265,651 \$ 186,083 86,5616400 Technology Support Services 6700 Accountability Services 6900 Policy, Leadership and Public Relations Total System-Wide Support Services7,729,774 4, 73,112 213,938 833,196Total System-Wide Support Services 8 12,091,441 \$ 8,	192,490 \$ 140,083 60,974 1,024,985 4,663,785	5 72,964 46,000 25,587 138,746 3,065,989	Ť	500 2,000 431	Ţ	1,698 670		(1,198)	73.0% 74.8%	198,503
6100Support and Development Services\$ 265,455 \$6200Special Population Support186,0836300Alternative Programs86,5616400Technology Support Services1,163,731 1,6500Operational Support Services7,729,774 4,6600Financial and Human Resource Services73,1126800System-Wide Pupil Support Services213,9386900Policy, Leadership and Public Relations833,196Total System-Wide Support Services\$ 12,091,441 \$ 8,	140,083 60,974 1,024,985 4,663,785	46,000 25,587 138,746 3,065,989	\$	2,000 431	\$	670	\$		74.8%	\$
6200Special Population Support186,0836300Alternative Programs86,5616400Technology Support Services1,163,7316500Operational Support Services7,729,7746600Financial and Human Resource Services1,539,5926700Accountability Services73,1126800System-Wide Pupil Support Services213,9386900Policy, Leadership and Public Relations833,196Total System-Wide Support Services\$ 12,091,441\$ 8,	140,083 60,974 1,024,985 4,663,785	46,000 25,587 138,746 3,065,989	\$	2,000 431	\$	670	\$		74.8%	\$
6300 Alternative Programs86,5616400 Technology Support Services1,163,7316500 Operational Support Services7,729,7746600 Financial and Human Resource Services1,539,5926700 Accountability Services73,1126800 System-Wide Pupil Support Services213,9386900 Policy, Leadership and Public Relations833,196Total System-Wide Support Services\$ 12,091,441\$ 12,091,441\$ 8,	60,974 1,024,985 4,663,785	25,587 138,746 3,065,989		431				1,330		166.533
6400 Technology Support Services1,163,7311,6500 Operational Support Services7,729,7744,6600 Financial and Human Resource Services1,539,5921,6700 Accountability Services73,112213,9386900 Policy, Leadership and Public Relations833,196\$Total System-Wide Support Services\$ 12,091,441\$ 8,	1,024,985 4,663,785	138,746 3,065,989		-		431			70 69/	
6500 Operational Support Services7,729,7744,6600 Financial and Human Resource Services1,539,5921,6700 Accountability Services73,112213,9386800 System-Wide Pupil Support Services213,938833,196Total System-Wide Support Services\$ 12,091,441\$ 8,	4,663,785	3,065,989		48,646				-	70.0%	65,083
6600 Financial and Human Resource Services1,539,5921,6700 Accountability Services73,1126800 System-Wide Pupil Support Services213,9386900 Policy, Leadership and Public Relations833,196Total System-Wide Support Services\$ 12,091,441	, ,					20,646		28,000	86.2%	756,416
6700 Accountability Services73,1126800 System-Wide Pupil Support Services213,9386900 Policy, Leadership and Public Relations833,196Total System-Wide Support Services\$ 12,091,441 \$ 8,	1,339,330	200.262		275,009		188,199		86,810	60.6%	5,502,015
6800 System-Wide Pupil Support Services213,9386900 Policy, Leadership and Public Relations833,196Total System-Wide Support Services\$ 12,091,441 \$ 8,				48,713		47,564		1,150	87.3%	1,448,039
6900 Policy, Leadership and Public Relations833,196Total System-Wide Support Services\$ 12,091,441 \$ 8,	44,935	28,177		5,000		8,400		(3,400)	68.3%	167,909
Total System-Wide Support Services\$ 12,091,441\$ 8,	151,552	62,386		538		538		-	70.9%	237,869
······································	497,377	335,819		12,251		12,251		-	60.3%	458,353
Ancillary Services:	8,115,511 \$	3,975,930	\$	393,088	\$	280,396	\$ 1	12,691	67.3%	\$ 9,000,720
7100 Community Services \$ 388 \$	388 \$	- 5	\$	150,733	\$	109,362	\$	41,370	72.6%	\$ 104,313
7200 Nutrition Services 183,548	68,265	115,282		25,000		25,000		-	44.7%	67,316
Total Ancillary Services\$ 183,935	68,653 \$	5 115,282	\$	175,733	\$	134,362	\$	41,370	56.4%	\$ 171,629
Non-Programmed Charges:										
8100 Payments to Other Governmental Units \$ 1,647,266 \$ 1,	1,336,338 \$	310,928	\$	-	\$	-	\$	-	81.1%	\$ 1,280,743
8400 Interfund Transfers -	-	-		5,680		13,164		(7,484)	231.8%	44,389
8600 Educational Foundations -	-	-		74,263		56,220		18,043	75.7%	55,464
Total Non-Programmed Charges\$ 1,647,266\$ 1,	1,336,338 \$	310,928	\$	79,943	\$	69,384	\$	10,559	81.4%	\$ 1,380,597
TOTAL FUND EXPENDITURES \$ 29,553,000 \$ 17,	7,907,099 \$	5 11,645,901	\$	1,750,495	\$	1,082,756	\$ 6	67,739	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

	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	\$

### **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							Prior		
	Budget		Activity		Balance		Year		
\$	390,000	\$	368,311	\$	21,689		\$	-	
	0	\$	-		-			-	
	30,000		-		30,000			129,152	
	405,004		155,329		249,675			172,616	
	3,035		3,240		(205)			-	
	1,447,070		447,162		999,908			934,545	
\$	2,275,109	\$	974,042	\$	1,301,067		<b>\$</b> 1	,236,313	

Prior Year

-

3,250

121,726

1,649,574

24,598

1,500,000