

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** June 7, 2021

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

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools April 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 April 2021 Financial Reports as presented.

*Suggested Motion:*

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

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of April 30, 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	28,928,000	-
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	345,000	334,427	10,573
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	473,220	-	473,220
<b>TOTAL FUND REVENUES</b>	<b>\$ 29,746,220</b>	<b>\$ 29,262,427</b>	<b>\$ 483,793</b>

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
28,928,000	28,928,000	-
-	-	-
345,000	334,427	10,573
-	-	-
473,220	-	473,220
<b>\$ 29,746,220</b>	<b>\$ 29,262,427</b>	<b>\$ 483,793</b>

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 9,000	\$ 9,000	\$ -
695,880	438,162	257,718
103,083	103,797	(714)
-	-	-
18,000	12,595	5,405
195,813	132,887	62,926
747,851	538,114	209,737
2,915	-	2,915
<b>\$ 1,772,542</b>	<b>\$ 1,234,555</b>	<b>\$ 537,987</b>

% of Budget	Prior YTD
100.0%	\$ 9,000
63.0%	261,450
100.7%	139,509
100.0%	28,328,000
70.0%	38,000
86.4%	583,019
72.0%	539,226
	7,727
<b>96.8%</b>	<b>\$ 29,905,931</b>

**EXPENDITURES:**

**Instructional Services:**

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,488,279	\$ 4,807,347	\$ 4,680,932
5200 Special Populations Services	1,247,649	631,829	615,820
5300 Alternative Programs and Services	270,575	125,789	144,786
5400 School Leadership Services	2,612,468	2,095,903	516,565
5500 Co-Curricular Services	858,618	539,574	319,044
5800 School-Based Support Services	1,152,769	983,761	169,009
<b>Total Instructional Services</b>	<b>\$ 15,630,358</b>	<b>\$ 9,184,204</b>	<b>\$ 6,446,154</b>

Current Budget	YTD Activity	YTD Balance
\$ 9,488,279	\$ 4,807,347	\$ 4,680,932
1,247,649	631,829	615,820
270,575	125,789	144,786
2,612,468	2,095,903	516,565
858,618	539,574	319,044
1,152,769	983,761	169,009
<b>\$ 15,630,358</b>	<b>\$ 9,184,204</b>	<b>\$ 6,446,154</b>

Current Budget	YTD Activity	YTD Balance
\$ 374,602	\$ 319,181	\$ 55,421
344,542	196,309	148,233
348,074	113,267	234,808
12,456	10,942	1,513
10,010	498	9,512
19,860	27,342	(7,482)
<b>\$ 1,109,545</b>	<b>\$ 667,539</b>	<b>\$ 442,006</b>

% of Budget	Prior YTD
52.0%	\$ 6,427,519
52.0%	1,030,749
38.6%	265,857
80.3%	2,075,638
62.2%	614,731
86.2%	1,004,052
<b>58.9%</b>	<b>\$ 11,418,546</b>

**System-Wide Support Services:**

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 265,455	\$ 215,230	\$ 50,225
6200 Special Population Support	186,083	153,698	32,384
6300 Alternative Programs	86,561	65,407	21,154
6400 Technology Support Services	1,163,731	1,112,207	51,524
6500 Operational Support Services	7,729,774	5,175,633	2,554,141
6600 Financial and Human Resource Services	1,539,592	1,428,908	110,683
6700 Accountability Services	73,112	51,254	21,858
6800 System-Wide Pupil Support Services	213,938	167,726	46,212
6900 Policy, Leadership and Public Relations	1,026,415	568,241	458,174
<b>Total System-Wide Support Services</b>	<b>\$ 12,284,660</b>	<b>\$ 8,938,305</b>	<b>\$ 3,346,355</b>

Current Budget	YTD Activity	YTD Balance
\$ 265,455	\$ 215,230	\$ 50,225
186,083	153,698	32,384
86,561	65,407	21,154
1,163,731	1,112,207	51,524
7,729,774	5,175,633	2,554,141
1,539,592	1,428,908	110,683
73,112	51,254	21,858
213,938	167,726	46,212
1,026,415	568,241	458,174
<b>\$ 12,284,660</b>	<b>\$ 8,938,305</b>	<b>\$ 3,346,355</b>

Current Budget	YTD Activity	YTD Balance
\$ 500	\$ 971	\$ (471)
2,000	877	1,123
431	431	-
48,646	20,646	28,000
275,169	228,946	46,223
53,713	51,235	2,478
5,000	8,400	(3,400)
538	538	-
12,251	12,251	-
<b>\$ 398,248</b>	<b>\$ 324,295</b>	<b>\$ 73,953</b>

% of Budget	Prior YTD
81.3%	\$ 213,472
82.2%	179,977
75.7%	71,263
93.4%	830,782
67.5%	6,069,499
92.9%	1,518,943
76.4%	181,503
78.5%	267,876
55.9%	491,408
<b>73.0%</b>	<b>\$ 9,824,724</b>

**Ancillary Services:**

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

Current Budget	YTD Activity	YTD Balance
\$ 388	\$ 388	\$ -
183,548	68,265	115,282
<b>\$ 183,935</b>	<b>\$ 68,653</b>	<b>\$ 115,282</b>

Current Budget	YTD Activity	YTD Balance
\$ 150,733	\$ 121,708	\$ 29,025
25,000	25,000	-
<b>\$ 175,733</b>	<b>\$ 146,708</b>	<b>\$ 29,025</b>

% of Budget	Prior YTD
80.8%	\$ 116,152
44.7%	67,737
<b>59.9%</b>	<b>\$ 183,889</b>

**Non-Programmed Charges:**

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,647,266	\$ 1,499,022	\$ 148,244
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
<b>Total Non-Programmed Charges</b>	<b>\$ 1,647,266</b>	<b>\$ 1,499,022</b>	<b>\$ 148,244</b>

Current Budget	YTD Activity	YTD Balance
\$ 1,647,266	\$ 1,499,022	\$ 148,244
-	-	-
-	-	-
<b>\$ 1,647,266</b>	<b>\$ 1,499,022</b>	<b>\$ 148,244</b>

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
14,754	13,164	1,590
74,263	62,403	11,860
<b>\$ 89,017</b>	<b>\$ 75,567</b>	<b>\$ 13,450</b>

% of Budget	Prior YTD
91.0%	\$ 1,436,347
89.2%	44,389
84.0%	61,577
<b>90.7%</b>	<b>\$ 1,542,314</b>

**TOTAL FUND EXPENDITURES**

<b>\$ 29,746,220</b>	<b>\$ 19,690,184</b>	<b>\$ 10,056,036</b>
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<b>\$ 1,772,542</b>	<b>\$ 1,214,109</b>	<b>\$ 558,433</b>
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<b>66.3%</b>	<b>\$ 22,969,473</b>
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