

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** February 7, 2022

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

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

*Suggested Motion:*

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

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

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
<b>REVENUES:</b>				
	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ 4,000	\$ 4,000	\$ 9,000
3700 Federal Sources-Restricted	-	174,653	174,653	158,349
3800 Other Federal-ROTC	-	57,772	57,772	48,882
4100 County Appropriation	17,956,800	-	17,956,800	17,356,800
4200 Local -Tuition/Fees	-	22,865	22,865	5,000
4400 Local-Unrestricted	255,486	54,843	310,329	167,893
4800 Local-Restricted	-	319,462	319,462	129,001
4900 Fund Balance Appropriated/Transfer From school	-	-	-	-
<b>TOTAL FUND REVENUES</b>	<b>\$ 18,212,286</b>	<b>\$ 633,595</b>	<b>\$ 18,845,881</b>	<b>\$ 17,874,925</b>
<b>EXPENDITURES:</b>				
<b>Instructional Services:</b>	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 3,774,393	\$ 200,087	\$ 3,974,480	\$ 3,915,515
5200 Special Populations Services	580,514	193,712	774,226	715,851
5300 Alternative Programs and Services	117,924	107,490	225,414	172,019
5400 School Leadership Services	1,277,845	14,486	1,292,330	1,338,671
5500 Co-Curricular Services	386,353	2,847	389,200	97,062
5800 School-Based Support Services	749,176	15,334	764,510	640,268
<b>Total Instructional Services</b>	<b>\$ 6,886,206</b>	<b>\$ 533,955</b>	<b>\$ 7,420,161</b>	<b>\$ 6,879,385</b>
<b>System-Wide Support Services:</b>				
6100 Support and Development Services	\$ 133,630	\$ 5,652	\$ 139,282	\$ 130,067
6200 Special Population Support	108,812	1,096	109,908	99,774
6300 Alternative Programs	37,722	431	38,153	44,096
6400 Technology Support Services	809,846	67,032	876,877	670,458
6500 Operational Support Services	3,270,084	120,955	3,391,038	3,156,138
6600 Financial and Human Resource Services	1,409,552	36,477	1,446,030	1,270,431
6700 Accountability Services	98,493	28,800	127,293	31,272
6800 System-Wide Pupil Support Services	159,608	538	160,147	111,585
6900 Policy, Leadership and Public Relations	349,036	13,220	362,255	354,818
<b>Total System-Wide Support Services</b>	<b>\$ 6,376,783</b>	<b>\$ 274,200</b>	<b>\$ 6,650,983</b>	<b>\$ 5,868,638</b>
<b>Ancillary Services:</b>				
7100 Community Services	\$ 388	\$ 75,495	\$ 75,883	\$ 74,424
7200 Nutrition Services	67,895	-	67,895	66,872
<b>Total Ancillary Services</b>	<b>\$ 68,282</b>	<b>\$ 75,495</b>	<b>\$ 143,777</b>	<b>\$ 141,296</b>
<b>Non-Programmed Charges:</b>				
8100 Payments to Other Governments	\$ 752,446	\$ -	\$ 752,446	\$ 836,663
8400 Interfund Transfers	-	7,593	\$ 7,593	3,420
8600 Educational Foundations	-	38,668	38,668	37,682
<b>Total Non-Programmed Charges</b>	<b>\$ 752,446</b>	<b>\$ 46,261</b>	<b>\$ 798,708</b>	<b>\$ 877,765</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 14,083,718</b>	<b>\$ 929,911</b>	<b>\$ 15,013,629</b>	<b>\$ 13,767,084</b>