

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 2, 2022

SUBJECT: Henderson County Public Schools Financial Reports –
March 2022

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools March 2022 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 March 2022 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools March 2022 Financial Reports as presented.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of March 31, 2022**

| | LOCAL CURRENT EXPENSE FUND | | OTHER RESTRICTED FUND | | | |
|---|----------------------------|----------------------|-----------------------|---------------------|----------------------|----------------------|
| REVENUES: | Budget | YTD Activity | Budget | YTD Activity | Combined Total | Prior YTD |
| 3200 State Sources | \$ - | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 9,000 |
| 3700 Federal Sources-Restricted | - | - | 995,192 | 561,873 | 561,873 | 336,641 |
| 3800 Other Federal-ROTC | - | - | 144,000 | 113,912 | 113,912 | 96,435 |
| 4100 County Appropriation | 29,928,000 | 26,935,200 | - | - | 26,935,200 | 26,035,200 |
| 4200 Local - Tuition/Fees | - | - | 65,000 | 30,485 | 30,485 | 8,430 |
| 4400 Local-Unrestricted | 678,000 | 448,388 | 144,188 | 132,958 | 581,346 | 345,682 |
| 4800 Local-Restricted | - | - | 704,702 | 517,969 | 517,969 | 524,161 |
| 4900 Fund Balance Appropriated/Transfer From school | 110,000 | - | 178,023 | - | - | - |
| TOTAL FUND REVENUES | \$ 30,716,000 | \$ 27,383,588 | \$ 2,235,105 | \$ 1,361,197 | \$ 28,744,785 | \$ 27,355,549 |
| EXPENDITURES: | | | | | | |
| Instructional Services: | | | | | | |
| 5100 Regular Instructional Services | \$ 9,520,278 | \$ 5,010,374 | \$ 434,502 | \$ 296,813 | \$ 5,307,188 | \$ 4,784,846 |
| 5200 Special Populations Services | 1,235,868 | 634,288 | 558,506 | 211,663 | 845,952 | 795,273 |
| 5300 Alternative Programs and Services | 248,160 | 140,462 | 323,369 | 191,918 | 332,381 | 217,674 |
| 5400 School Leadership Services | 2,601,132 | 1,884,431 | 24,724 | 16,545 | 1,900,976 | 1,902,629 |
| 5500 Co-Curricular Services | 822,101 | 584,297 | 11,865 | 5,376 | 589,673 | 348,750 |
| 5800 School-Based Support Services | 1,498,867 | 1,029,098 | 75,326 | 29,472 | 1,058,569 | 936,038 |
| Total Instructional Services | \$ 15,926,406 | \$ 9,282,950 | \$ 1,428,291 | \$ 751,787 | \$ 10,034,737 | \$ 8,985,210 |
| System-Wide Support Services: | | | | | | |
| 6100 Support and Development Services | \$ 286,738 | \$ 201,283 | \$ 500 | \$ 6,099 | \$ 207,382 | \$ 194,189 |
| 6200 Special Population Support | 219,444 | 160,317 | 6,427 | 1,270 | 161,587 | 140,752 |
| 6300 Alternative Programs | 81,780 | 54,361 | 431 | 431 | 54,791 | 61,404 |
| 6400 Technology Support Services | 1,280,454 | 1,136,067 | 139,546 | 153,116 | 1,289,182 | 1,045,631 |
| 6500 Operational Support Services | 7,796,074 | 5,234,959 | 292,455 | 202,217 | 5,437,176 | 4,851,984 |
| 6600 Financial and Human Resource Services | 1,772,684 | 1,600,958 | 63,679 | 44,163 | 1,645,121 | 1,386,893 |
| 6700 Accountability Services | 210,748 | 161,318 | 28,800 | 38,000 | 199,318 | 53,335 |
| 6800 System-Wide Pupil Support Services | 331,253 | 233,129 | 538 | 538 | 233,667 | 152,091 |
| 6900 Policy, Leadership and Public Relations | 724,550 | 498,515 | 13,220 | 13,220 | 511,734 | 509,627 |
| Total System-Wide Support Services | \$ 12,703,726 | \$ 9,280,905 | \$ 545,595 | \$ 459,053 | \$ 9,739,958 | \$ 8,395,908 |
| Ancillary Services: | | | | | | |
| 7100 Community Services | \$ 388 | \$ 388 | \$ 163,573 | \$ 116,068 | \$ 116,455 | \$ 109,750 |
| 7200 Nutrition Services | 185,481 | 68,325 | - | - | 68,325 | 93,265 |
| Total Ancillary Services | \$ 185,868 | \$ 68,713 | \$ 163,573 | \$ 116,068 | \$ 184,780 | \$ 203,015 |
| Non-Programmed Charges: | | | | | | |
| 8100 Payments to Other Governments | \$ 1,900,000 | \$ 1,489,947 | \$ - | \$ - | \$ 1,489,947 | \$ 1,336,338 |
| 8400 Interfund Transfers | - | - | 11,563 | 10,539 | 10,539 | 13,164 |
| 8500 Contingency | - | - | - | - | - | - |
| 8600 Educational Foundations | - | - | 86,084 | 42,757 | 42,757 | 56,220 |
| Total Non-Programmed Charges | \$ 1,900,000 | \$ 1,489,947 | \$ 97,647 | \$ 53,296 | \$ 1,543,243 | \$ 1,405,722 |
| TOTAL FUND EXPENDITURES | \$ 30,716,000 | \$ 20,122,514 | \$ 2,235,105 | \$ 1,380,204 | \$ 21,502,719 | \$ 18,989,855 |

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of March 31, 2022**

REVENUES:

3200 State Allocations
4100 County Appropriation
4400 Windsor-Aughtry Donations
4800 Lease Purchases/Insurance Settlement
4900 Fund Balance Appropriated
Total Fund Revenues

| Budget | YTD | |
|---------------------|---------------------|-------------------|
| | Activity | Balance |
| \$ - | \$ 129,715 | \$ (129,715) |
| 1,500,000 | 1,350,000 | 150,000 |
| | 3,000 | (3,000) |
| | 95,280 | (95,280) |
| 368,750 | - | 368,750 |
| \$ 1,868,750 | \$ 1,577,995 | \$ 290,755 |

| Prior Year |
|---------------------|
| \$ - |
| 1,710,000 |
| 6,285 |
| 17,385 |
| - |
| \$ 1,733,670 |

EXPENDITURES:

5100 Regular Instructional Services-Equipment
6400 Technology Support Services
6500 Operational Support Services
7200 Nutrition Services
8300 Debt Services
9000 Capital Outlay-Land/Buildings
Total Fund Expenditures

| Budget | YTD | |
|---------------------|-------------------|---------------------|
| | Activity | Balance |
| \$ 200,103 | \$ 143,061 | \$ 57,042 |
| - | - | - |
| 169,000 | 49,670 | 119,330 |
| | - | - |
| | - | - |
| 1,499,647 | 546,271 | 953,376 |
| \$ 1,868,750 | \$ 739,002 | \$ 1,129,748 |

| Prior Year |
|-------------------|
| \$ 368,311 |
| - |
| 155,329 |
| 3,240 |
| - |
| 447,162 |
| \$ 974,042 |