

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** February 17, 2021

**SUBJECT:** Henderson County Public Schools Financial Reports –  
December 2020

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools December 2020 Local Current Expense Fund / Other Restricted Funds and Capital Outlay Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools December 2020 Financial Reports as presented.

*Suggested Motion:*

*I move that the Board of Commissioners approve the Henderson County Public Schools December 2020 Financial Reports as presented.*

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of December 31, 2020

**REVENUES:**

	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	28,928,000	17,356,800	11,571,200
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	345,000	97,566	247,434
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	250,000	-	250,000
<b>TOTAL FUND REVENUES</b>	<b>\$ 29,523,000</b>	<b>\$ 17,454,366</b>	<b>\$ 12,068,634</b>

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
28,928,000	17,356,800	11,571,200
-	-	-
345,000	97,566	247,434
-	-	-
250,000	-	250,000
<b>\$ 29,523,000</b>	<b>\$ 17,454,366</b>	<b>\$ 12,068,634</b>

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 9,000	\$ 9,000	\$ -
695,880	158,349	537,531
103,083	48,882	54,201
-	-	-
18,000	5,000	13,000
152,039	70,327	81,712
502,634	129,001	373,633
-	-	-
<b>\$ 1,480,636</b>	<b>\$ 420,559</b>	<b>\$ 1,060,077</b>

% of Budget	Prior YTD
100.0%	\$ 9,000
22.8%	138,677
47.4%	72,277
60.0%	16,996,800
27.8%	27,630
33.8%	325,498
25.7%	271,158
-	-
<b>57.7%</b>	<b>\$ 17,841,040</b>

**EXPENDITURES:**

**Instructional Services:**

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,488,279	\$ 3,729,935	\$ 5,758,344
5200 Special Populations Services	1,247,649	569,093	678,556
5300 Alternative Programs and Services	270,575	127,786	142,789
5400 School Leadership Services	2,612,468	1,327,702	1,284,765
5500 Co-Curricular Services	858,618	96,952	761,666
5800 School-Based Support Services	1,152,769	629,679	523,090
<b>Total Instructional Services</b>	<b>\$ 15,630,358</b>	<b>\$ 6,481,148</b>	<b>\$ 9,149,210</b>

Current Budget	YTD Activity	YTD Balance
\$ 9,488,279	\$ 3,729,935	\$ 5,758,344
1,247,649	569,093	678,556
270,575	127,786	142,789
2,612,468	1,327,702	1,284,765
858,618	96,952	761,666
1,152,769	629,679	523,090
<b>\$ 15,630,358</b>	<b>\$ 6,481,148</b>	<b>\$ 9,149,210</b>

Current Budget	YTD Activity	YTD Balance
\$ 368,425	\$ 185,580	\$ 182,845
342,422	146,758	195,664
138,988	44,233	94,755
12,456	10,969	1,487
10,010	110	9,900
5,640	10,589	(4,949)
<b>\$ 877,941</b>	<b>\$ 398,238</b>	<b>\$ 479,703</b>

% of Budget	Prior YTD
39.7%	\$ 4,484,151
45.0%	826,446
42.0%	179,167
51.0%	1,322,204
11.2%	430,911
55.3%	725,270
<b>41.7%</b>	<b>\$ 7,968,149</b>

**System-Wide Support Services:**

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 265,455	\$ 129,176	\$ 136,279
6200 Special Population Support	186,083	99,186	86,896
6300 Alternative Programs	86,561	43,666	42,895
6400 Technology Support Services	1,163,731	669,812	493,919
6500 Operational Support Services	7,729,774	3,047,689	4,682,085
6600 Financial and Human Resource Services	1,539,592	1,231,127	308,465
6700 Accountability Services	73,112	31,272	41,841
6800 System-Wide Pupil Support Services	213,938	111,046	102,892
6900 Policy, Leadership and Public Relations	803,196	342,567	460,628
<b>Total System-Wide Support Services</b>	<b>\$ 12,061,441</b>	<b>\$ 5,705,541</b>	<b>\$ 6,355,900</b>

Current Budget	YTD Activity	YTD Balance
\$ 265,455	\$ 129,176	\$ 136,279
186,083	99,186	86,896
86,561	43,666	42,895
1,163,731	669,812	493,919
7,729,774	3,047,689	4,682,085
1,539,592	1,231,127	308,465
73,112	31,272	41,841
213,938	111,046	102,892
803,196	342,567	460,628
<b>\$ 12,061,441</b>	<b>\$ 5,705,541</b>	<b>\$ 6,355,900</b>

Current Budget	YTD Activity	YTD Balance
\$ 500	\$ 890	\$ (390)
2,000	587	1,413
431	431	-
48,646	646	48,000
254,052	108,450	145,602
48,713	39,304	9,410
5,000	-	5,000
538	538	-
12,251	12,251	-
<b>\$ 372,131</b>	<b>\$ 163,097</b>	<b>\$ 209,034</b>

% of Budget	Prior YTD
48.9%	\$ 136,925
53.0%	120,513
50.7%	46,168
55.3%	532,280
39.5%	3,589,737
80.0%	1,283,973
40.0%	116,184
52.0%	159,872
43.5%	309,483
<b>47.2%</b>	<b>\$ 6,295,135</b>

**Ancillary Services:**

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	183,548	66,872	116,676
<b>Total Ancillary Services</b>	<b>\$ 183,935</b>	<b>\$ 67,260</b>	<b>\$ 116,676</b>

Current Budget	YTD Activity	YTD Balance
\$ 388	\$ 388	\$ -
183,548	66,872	116,676
<b>\$ 183,935</b>	<b>\$ 67,260</b>	<b>\$ 116,676</b>

Current Budget	YTD Activity	YTD Balance
\$ 150,621	\$ 74,036	\$ 76,585
-	-	-
<b>\$ 150,621</b>	<b>\$ 74,036</b>	<b>\$ 76,585</b>

% of Budget	Prior YTD
49.3%	\$ 69,369
36.4%	66,747
<b>42.2%</b>	<b>\$ 136,116</b>

**Non-Programmed Charges:**

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,647,266	\$ 836,663	\$ 810,603
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
<b>Total Non-Programmed Charges</b>	<b>\$ 1,647,266</b>	<b>\$ 836,663</b>	<b>\$ 810,603</b>

Current Budget	YTD Activity	YTD Balance
\$ 1,647,266	\$ 836,663	\$ 810,603
-	-	-
-	-	-
<b>\$ 1,647,266</b>	<b>\$ 836,663</b>	<b>\$ 810,603</b>

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
5,680	3,420	2,260
74,263	37,682	36,581
<b>\$ 79,943</b>	<b>\$ 41,102</b>	<b>\$ 38,841</b>

% of Budget	Prior YTD
50.8%	\$ 805,695
60.2%	2,628
50.7%	37,126
<b>50.8%</b>	<b>\$ 845,450</b>

**TOTAL FUND EXPENDITURES**

<b>\$ 29,523,000</b>	<b>\$ 13,090,611</b>	<b>\$ 16,432,389</b>
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<b>\$ 1,480,636</b>	<b>\$ 676,472</b>	<b>\$ 804,163</b>
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<b>44.4%</b>	<b>\$ 15,244,851</b>
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**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of December 31, 2020**

**REVENUES:**

3400 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
\$ -	\$ -	\$ -
1,900,000	1,140,000	760,000
	5,285	(5,285)
	17,286	(17,286)
150,000	-	150,000
<b>\$ 2,050,000</b>	<b>\$ 1,162,571</b>	<b>\$ 887,429</b>

Prior Year
\$ -
900,000
2,250
67,349
-
<b>\$ 969,599</b>

**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**

Budget	YTD	
	Activity	Balance
\$ 300,000	\$ 63,111	\$ 236,889
90,000		90,000
30,000	-	30,000
194,000	50,215	143,785
-	3,240	(3,240)
1,436,000	402,058	1,033,942
<b>\$ 2,050,000</b>	<b>\$ 518,624</b>	<b>\$ 1,531,376</b>

Prior Year
\$ -
-
129,152
138,559
-
811,534
<b>\$ 1,079,245</b>