

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: October 20, 2021

SUBJECT: Henderson County Public Schools Financial Reports – August 2021

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

| | LOCAL CURRENT EXPENSE FUND | OTHER RESTRICTED FUND | | |
|---|---|--------------------------------------|---------------------------|----------------------|
| REVENUES: | | | | |
| | YTD Activity | YTD Activity | Combined Total | Prior YTD |
| 3200 State Sources | \$ - | \$ - | \$ - | \$ 9,000 |
| 3700 Federal Sources-Restricted | - | 28,227 | 28,227 | 23,675 |
| 3800 Other Federal-ROTC | - | - | - | 3,650 |
| 4100 County Appropriation | 5,985,600 | - | 5,985,600 | 5,785,600 |
| 4200 Local -Tuition/Fees | - | 4,300 | 4,300 | 1,000 |
| 4400 Local-Unrestricted | 79,381 | 4,817 | 84,198 | 40,117 |
| 4800 Local-Restricted | - | 29,048 | 29,048 | 2,361 |
| 4900 Fund Balance Appropriated/Transfer From school | - | - | - | - |
| TOTAL FUND REVENUES | \$ 6,064,981 | \$ 66,392 | \$ 6,131,373 | \$ 5,865,403 |
| EXPENDITURES: | | | | |
| Instructional Services: | YTD Activity | YTD Activity | Combined Total | Prior YTD |
| 5100 Regular Instructional Services | \$ 325,496 | \$ 40,499 | \$ 365,995 | \$ 483,653 |
| 5200 Special Populations Services | 14,397 | 46,195 | 60,591 | 30,793 |
| 5300 Alternative Programs and Services | 15,557 | 25,263 | 40,820 | 25,182 |
| 5400 School Leadership Services | 280,541 | 12,820 | 293,361 | 317,849 |
| 5500 Co-Curricular Services | 11,198 | 841 | 12,039 | 7,975 |
| 5800 School-Based Support Services | 158,511 | 125 | 158,636 | 130,241 |
| Total Instructional Services | \$ 805,700 | \$ 125,742 | \$ 931,442 | \$ 995,694 |
| System-Wide Support Services: | | | | |
| 6100 Support and Development Services | \$ 40,925 | \$ 12,994 | \$ 53,919 | \$ 39,829 |
| 6200 Special Population Support | 32,259 | 574 | 32,832 | 29,996 |
| 6300 Alternative Programs | 9,595 | 431 | 10,025 | 13,497 |
| 6400 Technology Support Services | 399,653 | 646 | 400,299 | 154,794 |
| 6500 Operational Support Services | 1,043,449 | 17,365 | 1,060,814 | 838,979 |
| 6600 Financial and Human Resource Services | 1,050,208 | 28,709 | 1,078,916 | 1,008,229 |
| 6700 Accountability Services | 31,046 | 28,800 | 59,846 | 9,759 |
| 6800 System-Wide Pupil Support Services | 55,647 | 538 | 56,185 | 29,310 |
| 6900 Policy, Leadership and Public Relations | 206,925 | 13,220 | 220,144 | 133,104 |
| Total System-Wide Support Services | \$ 2,869,705 | \$ 103,276 | \$ 2,972,981 | \$ 2,257,496 |
| Ancillary Services: | | | | |
| 7100 Community Services | \$ 388 | \$ 18,339 | \$ 18,727 | \$ 18,489 |
| 7200 Nutrition Services | 876 | - | 876 | 469 |
| Total Ancillary Services | \$ 1,263 | \$ 18,339 | \$ 19,603 | \$ 18,958 |
| Non-Programmed Charges: | | | | |
| 8100 Payments to Other Governments | \$ 167,342 | \$ - | \$ 167,342 | \$ 161,492 |
| 8600 Educational Foundations | - | 13,039 | 13,039 | 12,919 |
| Total Non-Programmed Charges | \$ 167,342 | \$ 13,039 | \$ 180,381 | \$ 174,411 |
| TOTAL FUND EXPENDITURES | \$ 3,844,010 | \$ 260,397 | \$ 4,104,406 | \$ 3,446,560 |