

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: August 2, 2021

SUBJECT: Henderson County Public Schools Financial Reports –
May 2021

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

REVENUES:

3200 State Sources
3700 Federal Sources-Restricted
3800 Other Federal-ROTC
4100 County Appropriation
4200 Local -Tuition/Fees
4400 Local-Unrestricted
4800 Local-Restricted
4900 Fund Balance Approp/Interfund Transfer
TOTAL FUND REVENUES

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
28,928,000	28,928,000	-
-	-	-
345,000	394,041	(49,041)
-	-	-
473,220	-	473,220
\$ 29,746,220	\$ 29,322,041	\$ 424,179

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 9,000	\$ 9,000	\$ -
695,879	438,161	257,718
103,083	124,610	(21,527)
-	-	-
18,000	20,860	(2,860)
195,888	218,662	(22,774)
755,417	662,901	92,516
5,315	-	5,315
\$ 1,782,582	\$ 1,474,194	\$ 308,388

% of Budget	Prior YTD
100.0%	\$ 9,000
63.0%	371,379
120.9%	159,164
100.0%	28,328,000
115.9%	47,280
113.3%	667,235
87.8%	591,634
	7,727
97.7%	\$ 30,181,420

EXPENDITURES:

Instructional Services:

5100 Regular Instructional Services
5200 Special Populations Services
5300 Alternative Programs and Services
5400 School Leadership Services
5500 Co-Curricular Services
5800 School-Based Support Services
Total Instructional Services

Current Budget	YTD Activity	YTD Balance
\$ 9,488,279	\$ 5,074,834	\$ 4,413,445
1,247,649	648,397	599,252
270,575	132,090	138,485
2,612,468	2,278,797	333,670
858,618	679,770	178,848
1,152,769	1,078,201	74,568
\$ 15,630,358	\$ 9,892,089	\$ 5,738,269

Current Budget	YTD Activity	YTD Balance
\$ 377,002	\$ 350,949	\$ 26,053
344,542	231,687	112,855
348,074	128,724	219,350
12,456	9,904	2,552
10,010	6,465	3,546
27,425	33,057	(5,632)
\$ 1,119,510	\$ 760,785	\$ 358,724

% of Budget	Prior YTD
55.0%	\$ 6,904,912
55.3%	1,062,127
42.2%	286,388
87.2%	2,272,608
79.0%	880,332
94.2%	1,062,740
63.6%	\$ 12,469,108

System-Wide Support Services:

6100 Support and Development Services
6200 Special Population Support
6300 Alternative Programs
6400 Technology Support Services
6500 Operational Support Services
6600 Financial and Human Resource Services
6700 Accountability Services
6800 System-Wide Pupil Support Services
6900 Policy, Leadership and Public Relations
Total System-Wide Support Services

\$ 265,455	\$ 238,560	\$ 26,894
186,083	167,314	18,769
86,561	70,264	16,296
1,163,731	1,299,806	(136,075)
7,729,774	5,982,420	1,747,354
1,539,592	1,490,200	49,392
73,112	55,255	17,857
213,938	180,871	33,067
1,026,415	886,968	139,447
\$ 12,284,660	\$ 10,371,659	\$ 1,913,001

\$ 500	\$ 1,385	\$ (885)
2,000	907	1,093
431	431	-
48,646	20,646	28,000
275,244	255,004	20,240
53,713	64,692	(10,978)
5,000	8,400	(3,400)
538	538	-
12,251	12,251	-
\$ 398,323	\$ 364,253	\$ 34,070

90.2%	\$ 231,759
89.4%	193,414
81.3%	77,594
108.9%	893,986
77.9%	6,535,963
97.6%	1,570,402
81.5%	194,635
84.6%	290,856
86.6%	528,816
84.6%	\$ 10,517,424

Ancillary Services:

7100 Community Services
7200 Nutrition Services
Total Ancillary Services

\$ 388	\$ 388	\$ -
183,548	68,265	115,282
\$ 183,935	\$ 68,653	\$ 115,282

\$ 150,733	\$ 133,391	\$ 17,341
25,000	25,000	-
\$ 175,733	\$ 158,391	\$ 17,341

88.5%	\$ 127,798
44.7%	69,015
63.1%	\$ 196,814

Non-Programmed Charges:

8100 Payments to Other Governmental Units
8400 Interfund Transfers
8600 Educational Foundations
Total Non-Programmed Charges

\$ 1,647,266	\$ 1,666,218	\$ (18,952)
-	-	-
-	-	-
\$ 1,647,266	\$ 1,666,218	\$ (18,952)

\$ -	\$ -	\$ -
14,754	31,428	(16,674)
74,263	68,586	5,677
\$ 89,017	\$ 100,014	\$ (10,997)

101.2%	\$ 1,592,008
213.0%	44,809
92.4%	67,690
101.7%	\$ 1,704,507

TOTAL FUND EXPENDITURES

\$ 29,746,220	\$ 21,998,619	\$ 7,747,600
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\$ 1,782,582	\$ 1,383,444	\$ 399,138
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74.2%	\$ 24,887,852
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