

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 3, 2020

SUBJECT: Henderson County Public Schools Financial Reports –
December 2019

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools December 2019 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 2019 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools December 2019 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of December 31, 2019

REVENUES:

	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	28,328,000	16,996,800	11,331,200
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	665,000	214,777	450,223
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	250,000	-	250,000
TOTAL FUND REVENUES	\$ 29,243,000	\$ 17,211,577	\$ 12,031,423

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
28,328,000	16,996,800	11,331,200
-	-	-
665,000	214,777	450,223
-	-	-
250,000	-	250,000
\$ 29,243,000	\$ 17,211,577	\$ 12,031,423

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 9,000	\$ 9,000	\$ -
748,917	138,677	610,240
180,000	72,277	107,723
-	-	-
62,500	27,630	34,870
206,217	110,721	95,496
593,037	271,158	321,879
-	-	-
\$ 1,799,671	\$ 629,463	\$ 1,170,208

% of Budget	Prior YTD
100.0%	\$ 108,998
18.5%	306,634
40.2%	58,068
60.0%	16,396,800
44.2%	31,580
37.4%	263,851
45.7%	351,388
	-
57.5%	\$ 17,517,319

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,148,382	\$ 4,167,830	\$ 4,980,552
5200 Special Populations Services	1,378,049	598,081	779,969
5300 Alternative Programs and Services	202,933	109,463	93,470
5400 School Leadership Services	2,611,480	1,301,958	1,309,522
5500 Co-Curricular Services	803,369	413,447	389,922
5800 School-Based Support Services	1,145,873	633,549	512,324
Total Instructional Services	\$ 15,290,086	\$ 7,224,328	\$ 8,065,758

Current Budget	YTD Activity	YTD Balance
\$ 9,148,382	\$ 4,167,830	\$ 4,980,552
1,378,049	598,081	779,969
202,933	109,463	93,470
2,611,480	1,301,958	1,309,522
803,369	413,447	389,922
1,145,873	633,549	512,324
\$ 15,290,086	\$ 7,224,328	\$ 8,065,758

Current Budget	YTD Activity	YTD Balance
\$ 663,227	\$ 316,321	\$ 346,907
290,128	228,366	61,762
160,482	69,704	90,777
34,366	20,245	14,121
10,840	17,464	(6,624)
74,105	91,721	(17,617)
\$ 1,233,148	\$ 743,821	\$ 489,327

% of Budget	Prior YTD
45.7%	\$ 4,811,398
49.5%	780,505
49.3%	271,348
50.0%	1,280,356
52.9%	410,237
59.4%	530,337
48.2%	\$ 8,084,181

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 264,406	\$ 128,779	\$ 135,627
6200 Special Population Support	235,781	118,967	116,814
6300 Alternative Programs	90,921	45,738	45,183
6400 Technology Support Services	1,194,748	531,635	663,114
6500 Operational Support Services	7,472,137	3,487,567	3,984,570
6600 Financial and Human Resource Services	1,636,126	1,248,392	387,734
6700 Accountability Services	189,415	87,384	102,031
6800 System-Wide Pupil Support Services	336,015	159,334	176,682
6900 Policy, Leadership and Public Relations	736,521	296,909	439,612
Total System-Wide Support Services	\$ 12,156,070	\$ 6,104,705	\$ 6,051,365

Current Budget	YTD Activity	YTD Balance
\$ 264,406	\$ 128,779	\$ 135,627
235,781	118,967	116,814
90,921	45,738	45,183
1,194,748	531,635	663,114
7,472,137	3,487,567	3,984,570
1,636,126	1,248,392	387,734
189,415	87,384	102,031
336,015	159,334	176,682
736,521	296,909	439,612
\$ 12,156,070	\$ 6,104,705	\$ 6,051,365

Current Budget	YTD Activity	YTD Balance
\$ 500	\$ 8,146	\$ (7,646)
3,200	1,546	1,654
431	431	-
30,646	646	30,000
205,709	102,170	103,539
58,062	35,581	22,481
28,800	28,800	-
538	538	-
12,574	12,574	-
\$ 340,459	\$ 190,430	\$ 150,029

% of Budget	Prior YTD
51.7%	\$ 133,696
50.4%	116,706
50.5%	40,705
43.4%	605,223
46.8%	3,721,995
75.8%	1,231,883
53.2%	85,193
47.5%	95,788
41.3%	329,587
50.4%	\$ 6,360,775

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	176,457	66,747	109,710
Total Ancillary Services	\$ 176,844	\$ 67,135	\$ 109,710

Current Budget	YTD Activity	YTD Balance
\$ 388	\$ 388	\$ -
176,457	66,747	109,710
\$ 176,844	\$ 67,135	\$ 109,710

Current Budget	YTD Activity	YTD Balance
\$ 149,103	\$ 68,982	\$ 80,121
-	-	-
\$ 149,103	\$ 68,982	\$ 80,121

% of Budget	Prior YTD
46.4%	\$ 64,825
37.8%	63,957
41.8%	\$ 128,782

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,620,000	\$ 805,695	\$ 814,305
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,620,000	\$ 805,695	\$ 814,305

Current Budget	YTD Activity	YTD Balance
\$ 1,620,000	\$ 805,695	\$ 814,305
-	-	-
-	-	-
\$ 1,620,000	\$ 805,695	\$ 814,305

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
4,331	2,628	1,703
72,630	37,126	35,504
\$ 76,961	\$ 39,755	\$ 37,206

% of Budget	Prior YTD
49.7%	\$ 752,706
60.7%	564
51.1%	36,311
49.8%	\$ 789,580

TOTAL FUND EXPENDITURES

\$ 29,243,000	\$ 14,201,863	\$ 15,041,137
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\$ 1,799,671	\$ 1,042,988	\$ 756,683
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49.1%	\$ 15,363,318
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**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of December 31, 2019**

REVENUES:

3400 State Allocations
4100 County Appropriation
4400 Windsor-Aughtry Donations
4800 Lease Purchases/Insurance Settlement
4900 Fund Balance Appropriated
Total Fund Revenues

	YTD		
Budget	Activity	Balance	
\$ -	\$ -	\$ -	
1,500,000	900,000	600,000	
	2,250	(2,250)	
67,350	67,349	1	
50,000	-	50,000	
\$ 1,617,350	\$ 969,599	\$ 647,751	

Prior Year
\$ -
1,372,589
2,500
27,400
-
\$ 1,402,489

EXPENDITURES:

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

	YTD		
Budget	Activity	Balance	
\$ 40,000	\$ -	\$ 40,000	
120,000	129,152	(9,152)	
188,000	138,559	49,441	
-	-	-	
1,269,350	811,534	457,816	
\$ 1,617,350	\$ 1,079,245	\$ 538,105	

Prior Year
\$ 391,449
17,029
23,965
-
882,820
\$ 1,315,263

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
AS OF DECEMBER 31, 2019**

	BUDGET	ACTUAL SPENT		UNSPENT	ENCUMBERED	TOTAL REMAINING
		CURRENT QUARTER	PROJECT TO DATE			
Technology						
Edneyville Wireless Access Points	\$ 90,000	\$ 27,153	\$ 92,000	\$ (2,000)		\$ (2,000)
Vehicle Replacement	\$ 40,000	\$ 19,253	\$ 37,152	\$ 2,848		\$ 2,848
Maintenance						
Custodial Equipment	\$ 45,000	\$ 25,641	\$ 25,641	\$ 19,359		\$ 19,359
Vehicle Replacement	\$ 35,000	\$ 34,599	\$ 34,599	\$ 401		\$ 401
Transportation						
Service Truck Replacement	\$ 30,000	\$ -	\$ 26,106	\$ 3,894		\$ 3,894
Roofing						
Bruce Drysdale Classrooms	\$ 110,000	\$ 42,115	\$ 92,757	\$ 17,243		\$ 17,243
North & Apple Valley Facia and Parapet	\$ 165,000	\$ 19,736	\$ 157,101	\$ 7,899		\$ 7,899
Paving						
West Parking at Softball/Tennis	\$ 50,000			\$ 50,000	\$ 24,598	\$ 25,402
Site Improvements						
Hendersonville Elem. Sewer Improvement	\$ 73,000	\$ 55,944	\$ 56,144	\$ 16,856		\$ 16,856
West Sewer Improvement and Storm Water Pipe Replacement	\$ 251,000	\$ -	\$ 252,630	\$ (1,630)		\$ (1,630)
North Tennis Court Resurfacing	\$ 5,000			\$ 5,000		\$ 5,000
West Tennis Court Resurfacing	\$ 45,000			\$ 45,000		\$ 45,000
East Softball Field Lights	\$ 25,000			\$ 25,000		\$ 25,000
West Softball Field Lights	\$ 25,000			\$ 25,000		\$ 25,000
District-wide Sewer Architect Fees	\$ 2,000	\$ -	\$ 600	\$ 1,400	\$ 1,500	\$ (100)
West High Sign at Entrance	\$ -	\$ 24,599	\$ 24,599	\$ (24,599)		\$ (24,599)
Property Damage/Insurance Repairs						
Dana Generator - Insurance	\$ 15,864	\$ -	\$ 16,920	\$ (1,056)		\$ (1,056)
Surgarloaf Pipe Leak Damage Repairs	\$ 51,486	\$ 54,061	\$ 54,061	\$ (2,575)		\$ (2,575)
Apple Valley Storm Gutter Repair	\$ -	\$ -	\$ 4,152	\$ (4,152)		\$ (4,152)
Flat Rock Storm Awning Repair	\$ 50,000	\$ -	\$ 49,300	\$ 700		\$ 700
Safety Enhancements						
Radio Upgrades	\$ 50,000	\$ 8,590	\$ 49,620	\$ 380		\$ 380
Bus Safety Enhancements	\$ 78,000	\$ 5,195	\$ 52,212	\$ 25,788		\$ 25,788
Access Controls	\$ 372,000	\$ 49,519	\$ 53,651	\$ 318,349	\$ 192,409	\$ 125,940
Contingency	\$ 9,000			\$ 9,000		\$ 9,000
TOTAL	\$ 1,617,350	\$ 366,405	\$ 1,079,245	\$ 538,105	\$ 218,507	\$ 319,598