

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 18, 2020

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

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools January 2020 Local Current Expense Fund / Other Restricted Funds for the Board's information.

**BOARD ACTION REQUESTED:**

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

*Suggested Motion:*

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

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

**REVENUES:**

	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	28,328,000	19,829,600	8,498,400
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	665,000	286,496	378,504
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	250,000	-	250,000
<b>TOTAL FUND REVENUES</b>	<b>\$ 29,243,000</b>	<b>\$ 20,116,096</b>	<b>\$ 9,126,904</b>

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
28,328,000	19,829,600	8,498,400
-	-	-
665,000	286,496	378,504
-	-	-
250,000	-	250,000
<b>\$ 29,243,000</b>	<b>\$ 20,116,096</b>	<b>\$ 9,126,904</b>

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 9,000	\$ 9,000	\$ -
748,917	197,223	551,694
180,000	90,157	89,843
-	-	-
62,500	32,320	30,180
206,217	143,990	62,227
593,037	403,264	189,773
-	-	-
<b>\$ 1,799,671</b>	<b>\$ 875,954</b>	<b>\$ 923,717</b>

% of Budget	Prior YTD
100.0%	\$ 142,332
26.3%	360,924
50.1%	84,816
70.0%	19,129,600
51.7%	37,710
49.4%	394,823
68.0%	359,668
	-
<b>67.6%</b>	<b>\$ 20,509,873</b>

**EXPENDITURES:**

**Instructional Services:**

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,148,382	\$ 4,576,979	\$ 4,571,404
5200 Special Populations Services	1,378,049	621,019	757,030
5300 Alternative Programs and Services	202,933	123,446	79,487
5400 School Leadership Services	2,611,480	1,483,855	1,127,625
5500 Co-Curricular Services	803,369	417,057	386,312
5800 School-Based Support Services	1,145,873	731,177	414,695
<b>Total Instructional Services</b>	<b>\$ 15,290,086</b>	<b>\$ 7,953,532</b>	<b>\$ 7,336,554</b>

Current Budget	YTD Activity	YTD Balance
\$ 9,148,382	\$ 4,576,979	\$ 4,571,404
1,378,049	621,019	757,030
202,933	123,446	79,487
2,611,480	1,483,855	1,127,625
803,369	417,057	386,312
1,145,873	731,177	414,695
<b>\$ 15,290,086</b>	<b>\$ 7,953,532</b>	<b>\$ 7,336,554</b>

Current Budget	YTD Activity	YTD Balance
\$ 663,227	\$ 353,316	\$ 309,911
290,128	263,646	26,482
160,482	82,143	78,339
34,366	22,700	11,666
10,840	17,673	(6,833)
74,105	111,796	(37,691)
<b>\$ 1,233,148</b>	<b>\$ 851,274</b>	<b>\$ 381,874</b>

% of Budget	Prior YTD
50.2%	\$ 5,293,941
53.0%	819,467
56.6%	304,848
56.9%	1,472,996
53.4%	421,077
69.1%	597,895
<b>53.3%</b>	<b>\$ 8,910,224</b>

**System-Wide Support Services:**

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 264,406	\$ 149,167	\$ 115,239
6200 Special Population Support	235,781	135,486	100,295
6300 Alternative Programs	90,921	51,946	38,975
6400 Technology Support Services	1,194,748	611,810	582,938
6500 Operational Support Services	7,472,137	4,133,502	3,338,634
6600 Financial and Human Resource Services	1,636,126	1,301,418	334,709
6700 Accountability Services	189,415	105,381	84,034
6800 System-Wide Pupil Support Services	336,015	182,689	153,327
6900 Policy, Leadership and Public Relations	736,521	374,267	362,254
<b>Total System-Wide Support Services</b>	<b>\$ 12,156,070</b>	<b>\$ 7,045,666</b>	<b>\$ 5,110,404</b>

Current Budget	YTD Activity	YTD Balance
\$ 264,406	\$ 149,167	\$ 115,239
235,781	135,486	100,295
90,921	51,946	38,975
1,194,748	611,810	582,938
7,472,137	4,133,502	3,338,634
1,636,126	1,301,418	334,709
189,415	105,381	84,034
336,015	182,689	153,327
736,521	374,267	362,254
<b>\$ 12,156,070</b>	<b>\$ 7,045,666</b>	<b>\$ 5,110,404</b>

Current Budget	YTD Activity	YTD Balance
\$ 500	\$ 3,020	\$ (2,520)
3,200	1,874	1,326
431	431	-
30,646	646	30,000
205,709	116,055	89,654
58,062	37,428	20,634
28,800	28,800	-
538	538	-
12,574	12,574	-
<b>\$ 340,459</b>	<b>\$ 201,365</b>	<b>\$ 139,094</b>

% of Budget	Prior YTD
57.4%	\$ 144,039
57.5%	136,189
57.3%	47,256
50.0%	762,919
55.3%	4,516,850
79.0%	1,284,575
61.5%	102,893
54.4%	111,735
51.6%	364,364
<b>58.0%</b>	<b>\$ 7,470,820</b>

**Ancillary Services:**

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

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

Current Budget	YTD Activity	YTD Balance
\$ 149,103	\$ 80,582	\$ 68,522
-	-	-
<b>\$ 149,103</b>	<b>\$ 80,582</b>	<b>\$ 68,522</b>

% of Budget	Prior YTD
54.2%	\$ 76,787
37.8%	63,957
<b>45.3%</b>	<b>\$ 140,745</b>

**Non-Programmed Charges:**

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,620,000	\$ 964,193	\$ 655,807
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
<b>Total Non-Programmed Charges</b>	<b>\$ 1,620,000</b>	<b>\$ 964,193</b>	<b>\$ 655,807</b>

Current Budget	YTD Activity	YTD Balance
\$ 1,620,000	\$ 964,193	\$ 655,807
-	-	-
-	-	-
<b>\$ 1,620,000</b>	<b>\$ 964,193</b>	<b>\$ 655,807</b>

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
4,331	10,136	(5,805)
72,630	43,239	29,391
<b>\$ 76,961</b>	<b>\$ 53,375</b>	<b>\$ 23,586</b>

% of Budget	Prior YTD
59.5%	\$ 900,671
234.0%	1,080
59.5%	42,379
<b>60.0%</b>	<b>\$ 944,130</b>

**TOTAL FUND EXPENDITURES**

<b>\$ 29,243,000</b>	<b>\$ 16,030,525</b>	<b>\$ 13,212,475</b>
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<b>\$ 1,799,671</b>	<b>\$ 1,186,595</b>	<b>\$ 613,076</b>
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<b>55.5%</b>	<b>\$ 17,465,919</b>
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