

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 4, 2019

SUBJECT: Henderson County Public Schools Financial Reports –
September 2019

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of September 30, 2019

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
REVENUES:				
	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ 9,000	\$ 9,000	\$ 58,997
3700 Federal Sources-Restricted	-	60,449	60,449	68,600
3800 Other Federal-ROTC	-	22,912	22,912	15,071
4100 County Appropriation	8,498,400	-	8,498,400	8,198,400
4200 Local -Tuition/Fees	-	20,150	20,150	22,240
4400 Local-Unrestricted	86,223	48,238	134,461	156,153
4800 Local-Restricted	-	146,616	146,616	117,184
4900 Fund Balance Appropriated/Transfer From school	-	-	-	-
TOTAL FUND REVENUES	\$ 8,584,623	\$ 307,365	\$ 8,891,988	\$ 8,636,645
EXPENDITURES:				
Instructional Services:	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 1,071,054	\$ 112,490	\$ 1,183,544	\$ 1,339,351
5200 Special Populations Services	40,581	107,678	148,259	148,107
5300 Alternative Programs and Services	28,839	24,466	53,305	83,304
5400 School Leadership Services	532,957	12,954	545,911	472,683
5500 Co-Curricular Services	72,421	14,267	86,688	19,903
5800 School-Based Support Services	218,340	20,682	239,022	143,943
Total Instructional Services	\$ 1,964,191	\$ 292,538	\$ 2,256,729	\$ 2,207,291
System-Wide Support Services:				
6100 Support and Development Services	\$ 55,623	\$ 3,099	\$ 58,722	\$ 60,020
6200 Special Population Support	54,660	346	55,006	56,679
6300 Alternative Programs	20,083	431	20,514	17,190
6400 Technology Support Services	235,900	7,291	243,191	311,933
6500 Operational Support Services	1,654,590	24,489	1,679,079	1,703,389
6600 Financial and Human Resource Services	1,037,015	25,211	1,062,226	1,028,988
6700 Accountability Services	41,201	28,800	70,001	49,892
6800 System-Wide Pupil Support Services	70,809	538	71,347	32,959
6900 Policy, Leadership and Public Relations	164,930	12,574	177,503	159,442
Total System-Wide Support Services	\$ 3,334,810	\$ 102,778	\$ 3,437,588	\$ 3,420,493
Ancillary Services:				
7100 Community Services	\$ 388	\$ 29,465	\$ 29,852	\$ 26,407
7200 Nutrition Services	495	-	495	388
Total Ancillary Services	\$ 883	\$ 29,465	\$ 30,348	\$ 26,795
Non-Programmed Charges:				
8100 Payments to Other Governmental Units	\$ 306,892	\$ -	\$ 306,892	\$ 281,149
8400 Interfund Transfers	-	1,550	1,550	60
8600 Educational Foundations	-	18,779	18,779	18,145
Total Non-Programmed Charges	\$ 306,892	\$ 20,329	\$ 327,221	\$ 299,354
TOTAL FUND EXPENDITURES	\$ 5,606,777	\$ 445,110	\$ 6,051,886	\$ 5,953,933

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of September 30, 2019**

REVENUES:

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

Interim Budget	YTD Activity	Balance
\$ -	\$ -	\$ -
1,500,000	450,000	1,050,000
	1,000	(1,000)
55,000	55,011	(11)
50,000	-	50,000
\$ 1,605,000	\$ 506,011	\$ 1,098,989

Prior Year
\$ -
658,950
2,250
26,972
-
\$ 688,172

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

Interim Budget	YTD Activity	Balance
\$ -	\$ -	\$ -
120,000	82,746	37,254
110,000	73,123	36,877
-	-	-
1,375,000	556,971	818,029
\$ 1,605,000	\$ 712,840	\$ 892,160

Prior Year
\$ 391,449
-
15,799
-
426,707
\$ 833,955

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
AS OF SEPTEMBER 30, 2019**

	BUDGET	ACTUAL SPENT		UNSPENT	ENCUMBERED	TOTAL REMAINING
		CURRENT QUARTER	PROJECT TO DATE			
Technology						
Edneyville Wireless Access Points	\$ 90,000	\$ 64,847	\$ 64,847	\$ 25,153	\$ 8,634.00	\$ 16,519.00
Vehicle Replacement	\$ 30,000	\$ 17,899	\$ 17,899	\$ 12,101		\$ 12,101.00
Maintenance						
Custodial Equipment	\$ 45,000			\$ 45,000	\$ 25,641.00	\$ 19,359.00
Vehicle Replacement	\$ 35,000			\$ 35,000	\$ 34,599.00	\$ 401.00
Transportation						
Service Truck Replacement	\$ 30,000	\$ 26,106	\$ 26,106	\$ 3,894		\$ 3,894.00
Roofing						
Bruce Drysdale Classrooms	\$ 110,000	\$ 50,642	\$ 50,642	\$ 59,358	\$ 38,635.00	\$ 20,723.00
North & Apple Valley Facia and Parapet	\$ 165,000	\$ 137,365	\$ 137,365	\$ 27,635	\$ 19,736.00	\$ 7,899.00
Paving						
West Parking at Softball/Tennis	\$ 50,000			\$ 50,000	\$ 24,598.00	\$ 25,402.00
Site Improvements						
Hendersonville Elem. Sewer Improvement	\$ 73,000	\$ 200	\$ 200	\$ 72,800	\$ 55,944.00	\$ 16,856.00
West Sewer Improvement and Storm Water Pipe Replacement	\$ 261,000	\$ 252,630	\$ 252,630	\$ 8,370		\$ 8,370.00
North Tennis Court Resurfacing	\$ 45,000			\$ 45,000		\$ 45,000.00
West Tennis Court Resurfacing	\$ 45,000			\$ 45,000		\$ 45,000.00
East Softball Field Lights	\$ 25,000			\$ 25,000		\$ 25,000.00
West Softball Field Lights	\$ 25,000			\$ 25,000		\$ 25,000.00
District-wide Sewer Architect Fees	\$ 2,000	\$ 600	\$ 600	\$ 1,400	\$ 1,500.00	\$ (100.00)
Property Damage/Insurance Repairs						
Dana Generator - Insurance	\$ -	\$ 16,920	\$ 16,920	\$ (16,920)		\$ (16,920.00)
Surgarloaf Pipe Leak Damage Repairs	\$ -			\$ -	\$ 44,148.00	\$ (44,148.00)
Apple Valley Storm Gutter Repair	\$ 5,000	\$ 4,152	\$ 4,152	\$ 848		\$ 848.00
Flat Rock Storm Awning Repair	\$ 50,000	\$ 49,300	\$ 49,300	\$ 700		\$ 700.00
Safety Enhancements						
Radio Upgrades	\$ 50,000	\$ 41,030	\$ 41,030	\$ 8,970	\$ 7,408.00	\$ 1,562.00
Bus Safety Enhancements	\$ 78,000	\$ 47,017	\$ 47,017	\$ 30,983		\$ 30,983.00
Access Controls	\$ 372,000	\$ 4,132	\$ 4,132	\$ 367,868	\$ 82,300.00	\$ 285,568.00
Contingency	\$ 19,000			\$ 19,000		\$ 19,000.00
TOTAL	\$ 1,605,000	\$ 712,840	\$ 712,840	\$ 892,160	\$ 343,143	\$ 549,017