

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 18, 2018

SUBJECT: Henderson County Public Schools Financial Reports –
May 2018

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools May 2018 Local Current Expense Fund / Other Restricted Funds Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools May 2018 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools May 2018 Financial Reports as presented.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of May 31, 2018**

REVENUES:

	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	25,513,000	25,513,000	-
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	555,000	528,813	26,187
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	-	-	-
TOTAL FUND REVENUES	\$ 26,068,000	\$ 26,041,813	\$ 26,187

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
25,513,000	25,513,000	-
-	-	-
555,000	528,813	26,187
-	-	-
-	-	-
\$ 26,068,000	\$ 26,041,813	\$ 26,187

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 59,491	\$ 9,000	\$ 50,491
698,551	480,635	217,916
230,600	153,760	76,840
-	-	-
73,800	72,020	1,780
145,807	138,837	6,970
721,095	537,329	183,766
560,933	-	560,933
\$ 2,490,277	\$ 1,391,581	\$ 1,098,696

% of Budget	Prior YTD
15.1%	\$ 171,756
68.8%	653,385
66.7%	149,492
100.0%	22,293,337
97.6%	74,289
95.3%	706,790
74.5%	543,540
0.0%	69
98.0%	\$ 24,592,658

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 8,974,385	\$ 6,036,167	\$ 2,938,218
5200 Special Populations Services	991,593	577,639	413,954
5300 Alternative Programs and Services	99,027	56,486	42,541
5400 School Leadership Services	2,133,167	1,863,458	269,709
5500 Co-Curricular Services	702,870	749,167	(46,297)
5800 School-Based Support Services	810,661	688,880	121,781
Total Instructional Services	\$ 13,711,703	\$ 9,971,797	\$ 3,739,906

Current Budget	YTD Activity	YTD Balance
\$ 8,974,385	\$ 6,036,167	\$ 2,938,218
991,593	577,639	413,954
99,027	56,486	42,541
2,133,167	1,863,458	269,709
702,870	749,167	(46,297)
810,661	688,880	121,781
\$ 13,711,703	\$ 9,971,797	\$ 3,739,906

Current Budget	YTD Activity	YTD Balance
\$ 870,565	\$ 577,922	\$ 292,643
708,863	656,907	51,956
158,693	129,341	29,352
14,904	15,009	(105)
12,200	10,056	2,144
125,434	133,359	(7,925)
\$ 1,890,659	\$ 1,522,594	\$ 368,065

% of Budget	Prior YTD
67.2%	\$ 6,199,106
72.6%	860,228
72.1%	222,643
87.4%	1,715,399
106.2%	768,521
87.8%	854,458
73.7%	\$ 10,620,356

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 309,119	\$ 274,399	\$ 34,720
6200 Special Population Support	209,568	187,377	22,191
6300 Alternative Programs	49,319	43,724	5,595
6400 Technology Support Services	998,894	805,044	193,850
6500 Operational Support Services	7,188,451	6,581,341	607,110
6600 Financial and Human Resource Services	1,435,205	1,334,322	100,883
6700 Accountability Services	129,501	114,135	15,366
6800 System-Wide Pupil Support Services	57,082	48,367	8,715
6900 Policy, Leadership and Public Relations	578,978	508,255	70,723
Total System-Wide Support Services	\$ 10,956,117	\$ 9,896,964	\$ 1,059,153

Current Budget	YTD Activity	YTD Balance
\$ 309,119	\$ 274,399	\$ 34,720
209,568	187,377	22,191
49,319	43,724	5,595
998,894	805,044	193,850
7,188,451	6,581,341	607,110
1,435,205	1,334,322	100,883
129,501	114,135	15,366
57,082	48,367	8,715
578,978	508,255	70,723
\$ 10,956,117	\$ 9,896,964	\$ 1,059,153

Current Budget	YTD Activity	YTD Balance
\$ 5,557	\$ 21,697	\$ (16,140)
121,250	159,355	(38,105)
646	431	215
203,718	54,492	149,226
109,317	130,140	(20,823)
80,036	40,772	39,264
21,800	21,600	200
-	-	-
11,282	11,519	(237)
\$ 553,606	\$ 440,006	\$ 113,600

% of Budget	Prior YTD
94.1%	\$ 278,968
104.8%	148,960
88.4%	43,192
71.5%	931,406
92.0%	6,081,642
90.8%	1,300,372
89.7%	137,015
84.7%	12,377
88.1%	437,068
89.8%	\$ 9,371,000

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ -	\$ 388	\$ (388)
7200 Nutrition Services	200,180	61,636	138,544
Total Ancillary Services	\$ 200,180	\$ 62,024	\$ 138,156

Current Budget	YTD Activity	YTD Balance
\$ -	\$ 388	\$ (388)
200,180	61,636	138,544
\$ 200,180	\$ 62,024	\$ 138,156

Current Budget	YTD Activity	YTD Balance
\$ 39,013	\$ 35,453	\$ 3,560
-	-	-
\$ 39,013	\$ 35,453	\$ 3,560

% of Budget	Prior YTD
91.9%	\$ 33,200
30.8%	58,096
40.8%	\$ 91,296

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,200,000	\$ 1,289,741	\$ (89,741)
8400 Interfund Transfers	-	-	-
Total Non-Programmed Charges	\$ 1,200,000	\$ 1,289,741	\$ (89,741)

Current Budget	YTD Activity	YTD Balance
\$ 1,200,000	\$ 1,289,741	\$ (89,741)
-	-	-
\$ 1,200,000	\$ 1,289,741	\$ (89,741)

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
4,500	1,683	2,817
\$ 4,500	\$ 1,683	\$ 2,817

% of Budget	Prior YTD
107.5%	\$ 900,764
37.4%	5,760
107.2%	\$ 906,524

TOTAL FUND EXPENDITURES

\$ 26,068,000	\$ 21,220,526	\$ 4,847,474
----------------------	----------------------	---------------------

\$ 2,487,777	\$ 1,999,736	\$ 488,041
---------------------	---------------------	-------------------

81.3%	\$ 20,989,175
--------------	----------------------