

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: September 4, 2018

SUBJECT: Henderson County Public Schools Financial Reports –
June and July 2018

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools June 2018 Local Current Expense Fund/Other Restricted Funds Report and Capital Outlay Report and July 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 June and July 2018 Financial Reports as presented.

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of June 30, 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	567,700	585,462	(17,762)
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	175,000	-	175,000
TOTAL FUND REVENUES	\$ 26,255,700	\$ 26,098,462	\$ 157,238

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
25,513,000	25,513,000	-
-	-	-
567,700	585,462	(17,762)
-	-	-
175,000	-	175,000
\$ 26,255,700	\$ 26,098,462	\$ 157,238

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 59,491	\$ 9,000	\$ 50,491
767,598	706,594	61,004
230,600	170,819	59,781
-	-	-
73,800	72,020	1,780
145,807	146,912	(1,105)
782,838	691,850	90,988
579,620	-	579,620
\$ 2,639,754	\$ 1,797,195	\$ 842,559

% of Budget	Prior YTD
15.1%	\$ 171,756
92.1%	685,113
74.1%	163,831
100.0%	24,320,004
97.6%	74,289
102.6%	751,794
88.4%	636,289
0.0%	69
98.5%	\$ 26,803,146

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 8,610,034	\$ 8,441,965	\$ 168,069
5200 Special Populations Services	1,046,685	1,040,710	5,975
5300 Alternative Programs and Services	107,430	103,773	3,657
5400 School Leadership Services	2,266,367	2,250,824	15,543
5500 Co-Curricular Services	760,870	756,636	4,234
5800 School-Based Support Services	889,363	885,914	3,449
Total Instructional Services	\$ 13,680,749	\$ 13,479,822	\$ 200,927

Current Budget	YTD Activity	YTD Balance
\$ 8,610,034	\$ 8,441,965	\$ 168,069
1,046,685	1,040,710	5,975
107,430	103,773	3,657
2,266,367	2,250,824	15,543
760,870	756,636	4,234
889,363	885,914	3,449
\$ 13,680,749	\$ 13,479,822	\$ 200,927

Current Budget	YTD Activity	YTD Balance
\$ 856,760	\$ 668,002	\$ 188,758
716,074	645,033	71,041
158,693	152,435	6,258
21,009	15,009	6,000
12,200	13,770	(1,570)
207,700	162,677	45,023
\$ 1,972,436	\$ 1,656,926	\$ 315,510

% of Budget	Prior YTD
96.2%	\$ 6,199,106
95.6%	860,228
96.3%	222,643
99.1%	1,715,399
99.7%	768,521
95.6%	854,458
96.7%	\$ 10,620,356

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 313,119	\$ 310,484	\$ 2,635
6200 Special Population Support	217,176	214,429	2,747
6300 Alternative Programs	49,919	49,763	156
6400 Technology Support Services	923,894	890,279	33,615
6500 Operational Support Services	7,264,596	7,240,458	24,138
6600 Financial and Human Resource Services	1,477,436	1,397,356	80,080
6700 Accountability Services	129,521	127,717	1,804
6800 System-Wide Pupil Support Services	57,332	56,530	802
6900 Policy, Leadership and Public Relations	589,078	583,745	5,333
Total System-Wide Support Services	\$ 11,022,071	\$ 10,870,762	\$ 151,309

Current Budget	YTD Activity	YTD Balance
\$ 313,119	\$ 310,484	\$ 2,635
217,176	214,429	2,747
49,919	49,763	156
923,894	890,279	33,615
7,264,596	7,240,458	24,138
1,477,436	1,397,356	80,080
129,521	127,717	1,804
57,332	56,530	802
589,078	583,745	5,333
\$ 11,022,071	\$ 10,870,762	\$ 151,309

Current Budget	YTD Activity	YTD Balance
\$ 13,057	\$ 16,666	\$ (3,609)
167,250	159,754	7,496
646	431	215
203,718	111,110	92,608
123,317	160,976	(37,659)
80,036	44,380	35,656
21,800	21,600	200
-	-	-
11,782	11,482	300
\$ 621,606	\$ 526,399	\$ 95,207

% of Budget	Prior YTD
100.3%	\$ 278,968
97.3%	148,960
99.3%	43,192
88.8%	931,406
100.2%	6,081,642
92.6%	1,300,372
98.7%	137,015
98.6%	12,377
99.1%	437,068
97.9%	\$ 9,371,000

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ 408	\$ 406	\$ 2
7200 Nutrition Services	200,180	162,463	37,717
Total Ancillary Services	\$ 200,588	\$ 162,869	\$ 37,719

Current Budget	YTD Activity	YTD Balance
\$ 408	\$ 406	\$ 2
200,180	162,463	37,717
\$ 200,588	\$ 162,869	\$ 37,719

Current Budget	YTD Activity	YTD Balance
\$ 41,213	\$ 41,199	\$ 14
-	-	-
\$ 41,213	\$ 41,199	\$ 14

% of Budget	Prior YTD
100.0%	\$ 33,200
81.2%	58,096
84.4%	\$ 91,296

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,352,292	\$ 1,297,479	\$ 54,813
8400 Interfund Transfers	-	-	-
Total Non-Programmed Charges	\$ 1,352,292	\$ 1,297,479	\$ 54,813

Current Budget	YTD Activity	YTD Balance
\$ 1,352,292	\$ 1,297,479	\$ 54,813
-	-	-
\$ 1,352,292	\$ 1,297,479	\$ 54,813

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
4,500	2,244	2,256
\$ 4,500	\$ 2,244	\$ 2,256

% of Budget	Prior YTD
95.9%	\$ 900,764
49.9%	5,760
95.8%	\$ 906,524

TOTAL FUND EXPENDITURES

\$ 26,255,700	\$ 25,810,932	\$ 444,768
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\$ 2,639,754	\$ 2,226,767	\$ 412,987
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97.0%	\$ 20,989,175
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**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of June 30, 2018**

REVENUES:

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

Current Budget	YTD Activity	YTD Balance
\$ 603,755	\$ 603,755	\$ -
2,600,000	2,096,308	503,692
	10,748	(10,748)
1,942,281	1,526,864	415,417
152,058	-	152,058
\$ 5,298,094	\$ 4,237,675	\$ 1,060,419

Prior Year
\$ -
1,599,996
25,651
10,000
-
\$ 1,635,647

EXPENDITURES:

5100 Regular Instructional Services-Equipment
6400 Technology Support Services
6500 Operational Support Services
7200 Nutrition Services
8300 Debt Service
9000 Capital Outlay-Land/Buildings
Total Fund Expenditures

Current Budget	YTD Activity	YTD Balance
\$ 600,000	\$ 596,373	\$ 3,627
-	-	-
2,025,343	1,609,001	416,342
2,198	2,198	-
603,755	603,755	-
2,066,798	1,472,930	593,868
\$ 5,298,094	\$ 4,284,257	\$ 1,013,837

Prior Year
\$ 606,877
20,629
160,659
7,379
-
939,467
\$ 1,735,012

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

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
REVENUES:				
	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	65,490	65,490	65,490
3800 Other Federal-ROTC	-	-	-	-
4100 County Appropriation	2,732,800	-	2,732,800	2,126,083
4200 Local -Tuition/Fees	-	850	850	850
4400 Local-Unrestricted	33,322	2,166	35,488	40,281
4800 Local-Restricted	-	7,035	7,035	7,035
4900 Fund Balance Appropriated/Transfer From school	-	-	-	-
TOTAL FUND REVENUES	\$ 2,766,122	\$ 75,541	\$ 2,841,663	\$ 2,239,740
EXPENDITURES:				
Instructional Services:	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 225,919	\$ 42,224	\$ 268,143	\$ 82,741
5200 Special Populations Services	3,109	20,370	23,479	45,183
5300 Alternative Programs and Services	-	10,273	10,273	1,927
5400 School Leadership Services	155,369	-	155,369	102,859
5500 Co-Curricular Services	1,291	100	1,391	1,726
5800 School-Based Support Services	47,865	403	48,268	36,107
Total Instructional Services	\$ 433,554	\$ 73,369	\$ 506,923	\$ 270,544
System-Wide Support Services:				
6100 Support and Development Services	\$ 14,228	\$ -	\$ 14,228	\$ 24,776
6200 Special Population Support	16,988	(245)	16,743	9,703
6300 Alternative Programs	4,337	-	4,337	3,947
6400 Technology Support Services	64,929	2,511	67,440	55,747
6500 Operational Support Services	528,269	5,981	534,251	533,502
6600 Financial and Human Resource Services	46,914	-	46,914	768,782
6700 Accountability Services	9,435	-	9,435	9,131
6800 System-Wide Pupil Support Services	8,391	-	8,391	2,574
6900 Policy, Leadership and Public Relations	29,823	9,990	39,813	70,459
Total System-Wide Support Services	\$ 723,314	\$ 18,237	\$ 741,551	\$ 1,478,621
Ancillary Services:				
7100 Community Services	\$ -	\$ 4,115	\$ 4,115	\$ 3,021
7200 Nutrition Services	-	-	-	110
Total Ancillary Services	\$ -	\$ 4,115	\$ 4,115	\$ 3,131
Non-Programmed Charges:				
8600 Educational Foundations	\$ -	\$ 6,048	\$ 6,048	\$ -
Total Non-Programmed Charges	\$ -	\$ 6,048	\$ 6,048	\$ -
TOTAL FUND EXPENDITURES	\$ 1,156,868	\$ 101,769	\$ 1,258,637	\$ 1,752,296