

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 7, 2019

SUBJECT: Henderson County Public Schools Financial Reports –
October 2018

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

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

REVENUES:

3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	27,328,000	10,931,200	16,396,800
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	612,000	159,581	452,419
4800 Local-Restricted	165,000	-	165,000
4900 Fund Balance Approp/Interfund Transfer	-	-	-
TOTAL FUND REVENUES	\$ 28,105,000	\$ 11,090,781	\$ 17,014,219

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
27,328,000	10,931,200	16,396,800
-	-	-
612,000	159,581	452,419
165,000	-	165,000
-	-	-
\$ 28,105,000	\$ 11,090,781	\$ 17,014,219

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 209,000	\$ 75,664	\$ 133,336
706,645	268,094	438,551
170,000	28,909	141,091
-	-	-
72,300	23,710	48,590
124,871	36,190	88,681
633,869	139,248	494,621
654,416	-	654,416
\$ 2,571,101	\$ 571,815	\$ 1,999,286

% of Budget	Prior YTD
36.2%	\$ 9,000
37.9%	145,618
17.0%	30,579
40.0%	10,205,201
32.8%	30,370
26.6%	233,603
17.4%	109,420
0.0%	-
38.0%	\$ 10,763,791

EXPENDITURES:

Instructional Services:

5100 Regular Instructional Services	\$ 9,736,179	\$ 1,632,175	\$ 8,104,004
5200 Special Populations Services	1,084,089	18,347	1,065,742
5300 Alternative Programs and Services	436,620	81,741	354,879
5400 School Leadership Services	2,513,942	666,820	1,847,122
5500 Co-Curricular Services	791,356	79,211	712,145
5800 School-Based Support Services	988,178	158,553	829,625
Total Instructional Services	\$ 15,550,364	\$ 2,636,847	\$ 12,913,517

Current Budget	YTD Activity	YTD Balance
\$ 801,282	\$ 272,385	\$ 528,898
780,070	175,163	604,907
192,145	55,196	136,949
15,474	9,473	6,001
10,850	5,090	5,760
112,359	42,850	69,509
\$ 1,912,180	\$ 560,156	\$ 1,352,024

% of Budget	Prior YTD
18.1%	\$ 1,777,544
10.4%	244,481
21.8%	51,585
26.7%	590,689
10.5%	37,365
18.3%	183,161
18.3%	\$ 2,884,824

System-Wide Support Services:

6100 Support and Development Services	\$ 251,282	\$ 75,663	\$ 175,619
6200 Special Population Support	220,904	70,755	150,149
6300 Alternative Programs	84,539	23,293	61,245
6400 Technology Support Services	1,000,248	340,194	660,055
6500 Operational Support Services	6,847,974	2,343,543	4,504,430
6600 Financial and Human Resource Services	1,523,924	1,072,516	451,408
6700 Accountability Services	142,173	37,523	104,650
6800 System-Wide Pupil Support Services	220,544	57,367	163,178
6900 Policy, Leadership and Public Relations	560,446	186,541	373,904
Total System-Wide Support Services	\$ 10,852,034	\$ 4,207,397	\$ 6,644,637

\$ 500	\$ 4,396	\$ (3,896)
158,000	1,110	156,890
431	431	-
110,206	73,888	36,318
150,222	46,431	103,791
60,254	31,663	28,591
21,600	21,600	-
-	-	-
11,712	11,712	-
\$ 512,925	\$ 191,232	\$ 321,693

31.8%	\$ 110,095
19.0%	181,039
27.9%	15,500
37.3%	280,201
34.2%	2,287,714
69.7%	976,721
36.1%	57,748
26.0%	12,465
34.7%	214,212
38.7%	\$ 4,135,695

Ancillary Services:

7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	189,045	388	188,657
Total Ancillary Services	\$ 189,432	\$ 775	\$ 188,657

\$ 143,495	\$ 37,379	\$ 106,116
-	-	-
\$ 143,495	\$ 37,379	\$ 106,116

26.2%	\$ 12,333
0.2%	506
11.5%	\$ 12,839

Non-Programmed Charges:

8100 Payments to Other Governmental Units	\$ 1,513,170	\$ 453,080	\$ 1,060,090
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,513,170	\$ 453,080	\$ 1,060,090

\$ -	\$ -	\$ -
2,500	504	1,996
-	24,194	(24,194)
\$ 2,500	\$ 24,698	\$ (22,198)

29.9%	\$ 392,235
20.2%	220
N/A	-
31.5%	\$ 392,455

TOTAL FUND EXPENDITURES

\$ 28,105,000	\$ 7,298,099	\$ 20,806,901
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\$ 2,571,101	\$ 813,465	\$ 1,757,636
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26.4%	\$ 7,425,812
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