

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 7, 2019

SUBJECT: Henderson County Public Schools Financial Reports –
November 2018

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools November 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 November 2018 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of November 30, 2018

REVENUES:

3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	27,328,000	13,664,000	13,664,000
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	612,000	220,262	391,738
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	332,000	-	332,000
TOTAL FUND REVENUES	\$ 28,272,000	\$ 13,884,262	\$ 14,387,738

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
27,328,000	13,664,000	13,664,000
-	-	-
612,000	220,262	391,738
-	-	-
332,000	-	332,000
\$ 28,272,000	\$ 13,884,262	\$ 14,387,738

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 209,000	\$ 108,998	\$ 100,002
706,645	268,094	438,551
170,000	36,511	133,489
-	-	-
72,300	23,710	48,590
139,823	39,422	100,401
676,599	160,415	516,184
656,084	-	656,084
\$ 2,630,451	\$ 637,150	\$ 1,993,301

% of Budget	Prior YTD
52.2%	\$ 9,000
37.9%	162,946
21.5%	28,348
50.0%	12,756,500
32.8%	34,570
34.5%	285,582
23.7%	110,279
0.0%	-
47.0%	\$ 13,387,225

EXPENDITURES:

Instructional Services:

5100 Regular Instructional Services	\$ 9,736,179	\$ 4,052,183	\$ 5,683,995
5200 Special Populations Services	1,084,089	519,882	564,207
5300 Alternative Programs and Services	436,620	170,106	266,514
5400 School Leadership Services	2,513,942	1,092,221	1,421,722
5500 Co-Curricular Services	791,356	89,756	701,600
5800 School-Based Support Services	988,178	371,000	617,178
Total Instructional Services	\$ 15,550,364	\$ 6,295,148	\$ 9,255,216

Current Budget	YTD Activity	YTD Balance
\$ 9,736,179	\$ 4,052,183	\$ 5,683,995
1,084,089	519,882	564,207
436,620	170,106	266,514
2,513,942	1,092,221	1,421,722
791,356	89,756	701,600
988,178	371,000	617,178
\$ 15,550,364	\$ 6,295,148	\$ 9,255,216

System-Wide Support Services:

6100 Support and Development Services	\$ 251,282	\$ 105,134	\$ 146,149
6200 Special Population Support	220,904	98,736	122,168
6300 Alternative Programs	84,539	34,145	50,394
6400 Technology Support Services	1,000,248	440,874	559,374
6500 Operational Support Services	7,014,974	3,226,664	3,788,310
6600 Financial and Human Resource Services	1,523,924	1,153,860	370,064
6700 Accountability Services	142,173	54,299	87,874
6800 System-Wide Pupil Support Services	220,544	80,247	140,298
6900 Policy, Leadership and Public Relations	560,446	249,547	310,899
Total System-Wide Support Services	\$ 11,019,034	\$ 5,443,506	\$ 5,575,528

Current Budget	YTD Activity	YTD Balance
\$ 801,282	\$ 339,776	\$ 461,506
780,070	230,047	550,023
192,145	71,511	120,634
14,929	9,473	5,456
10,850	5,850	5,000
112,359	78,816	33,543
\$ 1,911,635	\$ 735,474	\$ 1,176,162

Ancillary Services:

7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	189,045	63,957	125,087
Total Ancillary Services	\$ 189,432	\$ 64,345	\$ 125,087

Current Budget	YTD Activity	YTD Balance
\$ 143,495	\$ 53,301	\$ 90,194
-	-	-
\$ 143,495	\$ 53,301	\$ 90,194

Non-Programmed Charges:

8100 Payments to Other Governmental Units	\$ 1,513,170	\$ 602,049	\$ 911,121
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,513,170	\$ 602,049	\$ 911,121

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
2,500	504	1,996
72,629	30,242	42,387
\$ 75,129	\$ 30,746	\$ 44,383

TOTAL FUND EXPENDITURES

\$ 28,272,000	\$ 12,405,048	\$ 15,866,952
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Current Budget	YTD Activity	YTD Balance
\$ 500	\$ 11,928	\$ (11,428)
158,000	1,397	156,603
431	431	-
110,206	73,968	36,237
151,890	73,201	78,689
45,853	33,700	12,153
21,600	21,600	-
-	-	-
11,712	11,712	-
\$ 500,192	\$ 227,936	\$ 272,256
\$ 143,495	\$ 53,301	\$ 90,194
\$ 143,495	\$ 53,301	\$ 90,194
\$ -	\$ -	\$ -
2,500	504	1,996
72,629	30,242	42,387
\$ 75,129	\$ 30,746	\$ 44,383
\$ 2,630,451	\$ 1,047,457	\$ 1,582,994

% of Budget	Prior YTD
41.7%	\$ 4,072,945
40.2%	771,183
38.4%	109,915
43.6%	950,729
11.9%	51,859
40.9%	441,642
40.3%	\$ 6,398,272
46.5%	\$ 146,093
26.4%	207,949
40.7%	21,909
46.4%	366,989
46.0%	3,057,986
75.7%	1,046,527
46.3%	71,890
36.4%	19,413
45.7%	273,870
49.2%	\$ 5,212,628
37.3%	\$ 16,319
33.8%	61,194
35.3%	\$ 77,513
39.8%	\$ 523,513
20.2%	(11,630)
41.6%	-
39.8%	\$ 511,883
43.5%	\$ 12,200,296