

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 10, 2019

SUBJECT: Henderson County Public Schools Financial Reports –
May 2019

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of May 31, 2019

REVENUES:

	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	27,328,000	27,328,000	-
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	612,000	562,985	49,015
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	332,000	-	N/A
TOTAL FUND REVENUES	\$ 28,272,000	\$ 27,890,985	\$ 49,015

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
27,328,000	27,328,000	-
-	-	-
612,000	562,985	49,015
-	-	-
332,000	-	N/A
\$ 28,272,000	\$ 27,890,985	\$ 49,015

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 209,000	\$ 209,000	\$ -
719,700	652,168	67,532
170,000	151,088	18,912
-	-	-
72,300	52,110	20,190
181,760	163,756	18,004
818,210	592,874	225,336
505,399	-	N/A
\$ 2,676,369	\$ 1,820,996	\$ 349,974

% of Budget	Prior YTD
100.0%	\$ 9,000
90.6%	480,635
88.9%	153,760
100.0%	25,513,000
72.1%	72,020
91.6%	667,650
72.5%	537,329
N/A	-
98.7%	\$ 27,433,394

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,481,145	\$ 6,656,791	\$ 2,824,354
5200 Special Populations Services	1,078,589	631,026	447,563
5300 Alternative Programs and Services	436,620	184,478	252,142
5400 School Leadership Services	2,513,942	2,289,461	224,482
5500 Co-Curricular Services	791,356	821,694	(30,338)
5800 School-Based Support Services	999,413	710,874	288,539
Total Instructional Services	\$ 15,301,066	\$ 11,294,324	\$ 4,006,742

Current Budget	YTD Activity	YTD Balance
\$ 841,285	\$ 672,932	\$ 168,353
742,068	503,731	238,337
192,145	157,219	34,927
17,347	17,142	205
14,339	18,413	(4,074)
266,861	185,275	81,586
\$ 2,074,045	\$ 1,554,712	\$ 519,333

% of Budget	Prior YTD
71.0%	\$ 6,614,089
62.3%	1,234,547
54.3%	185,827
91.1%	1,878,467
104.3%	759,223
70.8%	822,239
74.0%	\$ 11,494,391

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 251,282	\$ 221,803	\$ 29,479
6200 Special Population Support	220,904	220,378	526
6300 Alternative Programs	84,539	74,279	10,260
6400 Technology Support Services	1,187,297	968,316	218,981
6500 Operational Support Services	7,068,224	6,844,981	223,243
6600 Financial and Human Resource Services	1,523,924	1,455,629	68,295
6700 Accountability Services	151,173	142,019	9,155
6800 System-Wide Pupil Support Services	220,544	185,386	35,158
6900 Policy, Leadership and Public Relations	560,446	491,016	69,430
Total System-Wide Support Services	\$ 11,268,332	\$ 10,603,807	\$ 664,525

Current Budget	YTD Activity	YTD Balance
\$ 600	\$ 18,019	\$ (17,419)
7,314	2,761	4,553
431	431	-
128,936	172,612	(43,675)
156,253	224,230	(67,976)
45,853	41,104	4,749
21,600	21,600	-
-	-	-
10,712	10,576	137
\$ 371,700	\$ 491,332	\$ (119,632)

% of Budget	Prior YTD
95.2%	\$ 296,096
97.8%	346,732
87.9%	44,155
86.7%	859,536
97.9%	6,711,481
95.3%	1,375,094
94.7%	135,735
84.1%	48,367
87.8%	519,774
95.3%	\$ 10,336,970

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	189,045	64,476	124,569
Total Ancillary Services	\$ 189,432	\$ 64,863	\$ 124,569

Current Budget	YTD Activity	YTD Balance
\$ 143,495	\$ 121,547	\$ 21,947
-	-	-
\$ 143,495	\$ 121,547	\$ 21,947

% of Budget	Prior YTD
84.7%	\$ 35,841
34.1%	61,636
56.0%	\$ 97,477

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,513,170	\$ 1,492,641	\$ 20,529
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,513,170	\$ 1,492,641	\$ 20,529

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
14,500	13,358	1,142
72,629	66,542	6,087
\$ 87,129	\$ 79,900	\$ 7,229

% of Budget	Prior YTD
98.6%	\$ 1,289,741
92.1%	1,683
91.6%	-
98.3%	\$ 1,291,424

TOTAL FUND EXPENDITURES

\$ 28,272,000	\$ 23,455,635	\$ 4,816,365
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\$ 2,676,369	\$ 2,247,491	\$ 428,878
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83.1%	\$ 23,220,262
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