

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 7, 2018

SUBJECT: Henderson County Public Schools Financial Reports –
March 2018

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of February 28, 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	20,410,401	5,102,599
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	555,000	363,598	191,402
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	-	-	-
TOTAL FUND REVENUES	\$ 26,068,000	\$ 20,773,999	\$ 5,294,001

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
25,513,000	20,410,401	5,102,599
-	-	-
555,000	363,598	191,402
-	-	-
-	-	-
\$ 26,068,000	\$ 20,773,999	\$ 5,294,001

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 59,491	\$ 9,000	\$ 50,491
661,551	342,110	319,441
230,600	79,618	150,982
-	-	-
73,800	50,910	22,890
142,695	70,357	72,338
718,595	243,655	474,940
560,933	-	560,933
\$ 2,447,665	\$ 795,650	\$ 1,652,015

% of Budget	Prior YTD
15.1%	\$ 171,756
51.7%	284,602
34.5%	106,474
80.0%	16,213,336
69.0%	55,733
62.2%	431,501
33.9%	400,181
0.0%	69
75.6%	\$ 17,663,653

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,445,330	\$ 4,769,785	\$ 4,675,545
5200 Special Populations Services	984,503	533,656	450,847
5300 Alternative Programs and Services	99,027	57,900	41,127
5400 School Leadership Services	2,117,881	1,389,462	728,419
5500 Co-Curricular Services	702,870	368,931	333,939
5800 School-Based Support Services	833,037	560,484	272,553
Total Instructional Services	\$ 14,182,648	\$ 7,680,220	\$ 6,502,428

Current Budget	YTD Activity	YTD Balance
\$ 9,445,330	\$ 4,769,785	\$ 4,675,545
984,503	533,656	450,847
99,027	57,900	41,127
2,117,881	1,389,462	728,419
702,870	368,931	333,939
833,037	560,484	272,553
\$ 14,182,648	\$ 7,680,220	\$ 6,502,428

Current Budget	YTD Activity	YTD Balance
\$ 477,932	\$ 405,938	\$ 71,994
672,151	427,769	244,382
158,693	89,622	69,070
9,904	15,009	(5,105)
12,200	5,854	6,347
125,434	57,126	68,308
\$ 1,456,314	\$ 1,001,317	\$ 454,997

% of Budget	Prior YTD
52.2%	\$ 4,874,790
58.0%	768,578
57.2%	175,132
66.0%	1,278,627
52.4%	394,280
64.4%	699,781
55.5%	\$ 8,191,189

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 309,119	\$ 205,058	\$ 104,061
6200 Special Population Support	209,568	140,566	69,002
6300 Alternative Programs	49,319	32,630	16,689
6400 Technology Support Services	963,894	587,377	376,517
6500 Operational Support Services	7,188,451	4,769,650	2,418,801
6600 Financial and Human Resource Services	999,260	1,168,667	(169,407)
6700 Accountability Services	129,501	86,587	42,914
6800 System-Wide Pupil Support Services	57,082	29,684	27,398
6900 Policy, Leadership and Public Relations	578,978	402,114	176,864
Total System-Wide Support Services	\$ 10,485,172	\$ 7,422,333	\$ 3,062,839

Current Budget	YTD Activity	YTD Balance
\$ 309,119	\$ 205,058	\$ 104,061
209,568	140,566	69,002
49,319	32,630	16,689
963,894	587,377	376,517
7,188,451	4,769,650	2,418,801
999,260	1,168,667	(169,407)
129,501	86,587	42,914
57,082	29,684	27,398
578,978	402,114	176,864
\$ 10,485,172	\$ 7,422,333	\$ 3,062,839

Current Budget	YTD Activity	YTD Balance
\$ 1,557	\$ 5,110	\$ (3,553)
120,050	118,142	1,908
646	431	215
203,718	30,729	172,989
109,317	71,564	37,753
479,469	20,769	458,700
21,800	21,600	200
-	-	-
11,282	11,519	(237)
\$ 947,839	\$ 279,863	\$ 667,975

% of Budget	Prior YTD
67.6%	\$ 201,529
78.5%	122,095
66.2%	32,643
52.9%	661,610
66.3%	4,388,944
80.4%	1,134,384
71.5%	110,373
52.0%	5,621
70.1%	342,816
67.4%	\$ 7,000,014

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ -	\$ 388	\$ (388)
7200 Nutrition Services	200,180	61,242	138,938
Total Ancillary Services	\$ 200,180	\$ 61,630	\$ 138,550

Current Budget	YTD Activity	YTD Balance
\$ -	\$ 388	\$ (388)
200,180	61,242	138,938
\$ 200,180	\$ 61,630	\$ 138,550

Current Budget	YTD Activity	YTD Balance
\$ 39,013	\$ 23,303	\$ 15,710
-	-	-
\$ 39,013	\$ 23,303	\$ 15,710

% of Budget	Prior YTD
60.7%	\$ 24,455
30.6%	55,316
35.5%	\$ 79,771

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,200,000	\$ 908,801	\$ 291,199
8400 Interfund Transfers	-	-	-
Total Non-Programmed Charges	\$ 1,200,000	\$ 908,801	\$ 291,199

Current Budget	YTD Activity	YTD Balance
\$ 1,200,000	\$ 908,801	\$ 291,199
-	-	-
\$ 1,200,000	\$ 908,801	\$ 291,199

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
4,500	1,290	3,210
\$ 4,500	\$ 1,290	\$ 3,210

% of Budget	Prior YTD
75.7%	\$ 634,578
28.7%	2,742
75.6%	\$ 637,320

TOTAL FUND EXPENDITURES

\$ 26,068,000	\$ 16,072,984	\$ 9,995,016
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\$ 2,447,665	\$ 1,305,773	\$ 1,141,893
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60.9%	\$ 15,908,293
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