

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 5, 2018
SUBJECT: Henderson County Public Schools Financial Reports –
September 2018
PRESENTER: Samantha R. Reynolds, Finance Director
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

| | LOCAL CURRENT EXPENSE FUND | OTHER RESTRICTED FUND | | |
|---|---|--------------------------------------|---------------------------|----------------------|
| REVENUES: | | | | |
| | YTD Activity | YTD Activity | Combined Total | Prior YTD |
| 3200 State Sources | \$ - | \$ 58,997 | \$ 58,997 | \$ 9,000 |
| 3700 Federal Sources-Restricted | - | 68,600 | 68,600 | 7,954 |
| 3800 Other Federal-ROTC | - | 15,071 | 15,071 | 7,653,900 |
| 4100 County Appropriation | 8,198,400 | - | 8,198,400 | 23,750 |
| 4200 Local -Tuition/Fees | - | 22,240 | 22,240 | 160,843 |
| 4400 Local-Unrestricted | 122,628 | 33,525 | 156,153 | 109,465 |
| 4800 Local-Restricted | - | 117,184 | 117,184 | - |
| 4900 Fund Balance Appropriated/Transfer From school | - | - | - | - |
| TOTAL FUND REVENUES | \$ 8,321,028 | \$ 315,617 | \$ 8,636,645 | \$ 8,035,090 |
| EXPENDITURES: | | | | |
| Instructional Services: | YTD Activity | YTD Activity | Combined Total | Prior YTD |
| 5100 Regular Instructional Services | \$ 1,229,524 | \$ 109,827 | \$ 1,339,351 | \$ 1,224,256 |
| 5200 Special Populations Services | 16,841 | 131,266 | 148,107 | 230,535 |
| 5300 Alternative Programs and Services | 57,203 | 26,101 | 83,304 | 28,939 |
| 5400 School Leadership Services | 463,210 | 9,473 | 472,683 | 434,584 |
| 5500 Co-Curricular Services | 19,486 | 417 | 19,903 | 31,707 |
| 5800 School-Based Support Services | 124,899 | 19,044 | 143,943 | 147,932 |
| Total Instructional Services | \$ 1,911,163 | \$ 296,128 | \$ 2,207,291 | \$ 2,097,953 |
| System-Wide Support Services: | | | | |
| 6100 Support and Development Services | \$ 56,583 | \$ 3,438 | \$ 60,020 | \$ 78,460 |
| 6200 Special Population Support | 55,859 | 820 | 56,679 | 165,922 |
| 6300 Alternative Programs | 16,760 | 431 | 17,190 | 11,793 |
| 6400 Technology Support Services | 242,488 | 69,445 | 311,933 | 205,737 |
| 6500 Operational Support Services | 1,697,294 | 6,096 | 1,703,389 | 1,648,902 |
| 6600 Financial and Human Resource Services | 999,452 | 29,536 | 1,028,988 | 865,313 |
| 6700 Accountability Services | 28,292 | 21,600 | 49,892 | 48,326 |
| 6800 System-Wide Pupil Support Services | 32,959 | - | 32,959 | 9,817 |
| 6900 Policy, Leadership and Public Relations | 147,566 | 11,875 | 159,442 | 180,288 |
| Total System-Wide Support Services | \$ 3,277,252 | \$ 143,241 | \$ 3,420,493 | \$ 3,214,559 |
| Ancillary Services: | | | | |
| 7100 Community Services | \$ 388 | \$ 26,020 | \$ 26,407 | \$ 9,062 |
| 7200 Nutrition Services | 388 | - | 388 | - |
| Total Ancillary Services | \$ 775 | \$ 26,020 | \$ 26,795 | \$ 9,062 |
| Non-Programmed Charges: | | | | |
| 8100 Payments to Other Governmental Units | \$ 281,149 | \$ - | \$ 281,149 | \$ 243,040 |
| 8400 Interfund Transfers | - | 60 | 60 | - |
| 8600 Educational Foundations | - | 18,145 | 18,145 | - |
| Total Non-Programmed Charges | \$ 281,149 | \$ 18,205 | \$ 299,354 | \$ 243,040 |
| TOTAL FUND EXPENDITURES | \$ 5,470,339 | \$ 483,594 | \$ 5,953,933 | \$ 5,564,614 |

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of September 30, 2018**

REVENUES:

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

| Initial Budget | YTD Activity | Balance |
|---------------------------|-------------------------|---------------------|
| \$ - | \$ - | \$ - |
| 2,000,000 | 658,950 | 1,341,050 |
| | 2,250 | (2,250) |
| | 26,972 | (26,972) |
| \$ 2,000,000 | \$ 688,172 | \$ 1,311,828 |

| Prior Year |
|-----------------------|
| \$ - |
| 522,223 |
| 5,498 |
| 18,900 |
| \$ 546,621 |

EXPENDITURES:

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

| Initial Budget | YTD Activity | Balance |
|---------------------------|-------------------------|---------------------|
| \$ 375,000 | \$ 391,449 | \$ (16,449) |
| 20,000 | - | 20,000 |
| 60,000 | 15,799 | 44,201 |
| - | - | - |
| 1,545,000 | 426,707 | 1,118,293 |
| \$ 2,000,000 | \$ 833,955 | \$ 1,166,045 |

| Prior Year |
|-----------------------|
| \$ 545,708 |
| - |
| 25,927 |
| 2,510 |
| 653,120 |
| \$ 1,227,265 |