

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** February 4, 2019

**SUBJECT:** Henderson County Public Schools Financial Reports –  
December 2018

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools December 2018 Local Current Expense Fund / Other Restricted Funds and Capital Outlay Reports for the Board's information.

**BOARD ACTION REQUESTED:**

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

*Suggested Motion:*

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

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

**REVENUES:**

	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	27,328,000	16,396,800	10,931,200
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	612,000	222,835	389,165
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	332,000	-	332,000
<b>TOTAL FUND REVENUES</b>	<b>\$ 28,272,000</b>	<b>\$ 16,619,635</b>	<b>\$ 11,652,365</b>

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
27,328,000	16,396,800	10,931,200
-	-	-
612,000	222,835	389,165
-	-	-
332,000	-	332,000
<b>\$ 28,272,000</b>	<b>\$ 16,619,635</b>	<b>\$ 11,652,365</b>

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 209,000	\$ 108,998	\$ 100,002
706,645	306,634	400,011
170,000	58,068	111,932
-	-	-
72,300	31,580	40,720
139,823	41,016	98,807
676,599	351,388	325,211
656,084	-	656,084
<b>\$ 2,630,451</b>	<b>\$ 897,684</b>	<b>\$ 1,732,767</b>

% of Budget	Prior YTD
52.2%	\$ 9,000
43.4%	245,672
34.2%	59,259
60.0%	15,307,800
43.7%	40,090
35.1%	321,675
51.9%	243,655
0.0%	-
<b>56.7%</b>	<b>\$ 16,227,151</b>

**EXPENDITURES:**

**Instructional Services:**

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,736,179	\$ 4,425,701	\$ 5,310,478
5200 Special Populations Services	1,084,089	525,591	558,498
5300 Alternative Programs and Services	436,620	183,932	252,687
5400 School Leadership Services	2,513,942	1,270,883	1,243,059
5500 Co-Curricular Services	791,356	404,387	386,969
5800 School-Based Support Services	988,178	424,981	563,198
<b>Total Instructional Services</b>	<b>\$ 15,550,364</b>	<b>\$ 7,235,475</b>	<b>\$ 8,314,889</b>

Current Budget	YTD Activity	YTD Balance
\$ 9,736,179	\$ 4,425,701	\$ 5,310,478
1,084,089	525,591	558,498
436,620	183,932	252,687
2,513,942	1,270,883	1,243,059
791,356	404,387	386,969
988,178	424,981	563,198
<b>\$ 15,550,364</b>	<b>\$ 7,235,475</b>	<b>\$ 8,314,889</b>

Current Budget	YTD Activity	YTD Balance
\$ 801,282	\$ 385,697	\$ 415,585
780,070	254,913	525,156
192,145	87,416	104,729
14,929	9,473	5,456
10,850	5,850	5,000
112,359	105,356	7,003
<b>\$ 1,911,635</b>	<b>\$ 848,706</b>	<b>\$ 1,062,929</b>

% of Budget	Prior YTD
45.7%	\$ 4,518,152
41.9%	843,581
43.2%	124,998
50.6%	1,097,845
51.1%	362,361
48.2%	515,375
<b>46.3%</b>	<b>\$ 7,462,312</b>

**System-Wide Support Services:**

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 251,282	\$ 123,884	\$ 127,398
6200 Special Population Support	220,904	115,229	105,675
6300 Alternative Programs	84,539	40,274	44,265
6400 Technology Support Services	1,000,248	505,601	494,647
6500 Operational Support Services	7,014,974	3,626,583	3,388,391
6600 Financial and Human Resource Services	1,523,924	1,197,528	326,396
6700 Accountability Services	142,173	63,593	78,580
6800 System-Wide Pupil Support Services	220,544	95,788	124,756
6900 Policy, Leadership and Public Relations	560,446	317,875	242,571
<b>Total System-Wide Support Services</b>	<b>\$ 11,019,034</b>	<b>\$ 6,086,355</b>	<b>\$ 4,932,679</b>

Current Budget	YTD Activity	YTD Balance
\$ 251,282	\$ 123,884	\$ 127,398
220,904	115,229	105,675
84,539	40,274	44,265
1,000,248	505,601	494,647
7,014,974	3,626,583	3,388,391
1,523,924	1,197,528	326,396
142,173	63,593	78,580
220,544	95,788	124,756
560,446	317,875	242,571
<b>\$ 11,019,034</b>	<b>\$ 6,086,355</b>	<b>\$ 4,932,679</b>

Current Budget	YTD Activity	YTD Balance
\$ 500	\$ 9,812	\$ (9,312)
158,000	1,477	156,523
431	431	-
110,206	99,622	10,584
151,890	95,411	56,479
45,853	34,355	11,498
21,600	21,600	-
-	-	-
11,712	11,712	-
<b>\$ 500,192</b>	<b>\$ 274,420</b>	<b>\$ 225,772</b>

% of Budget	Prior YTD
53.1%	\$ 169,373
30.8%	227,542
47.9%	25,626
54.5%	463,317
51.9%	3,584,349
78.5%	1,104,575
52.0%	80,500
43.4%	22,179
57.6%	361,136
<b>55.2%</b>	<b>\$ 6,038,598</b>

**Ancillary Services:**

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ 388	\$ 388	\$ -
7200 Nutrition Services	189,045	63,957	125,087
<b>Total Ancillary Services</b>	<b>\$ 189,432</b>	<b>\$ 64,345</b>	<b>\$ 125,087</b>

Current Budget	YTD Activity	YTD Balance
\$ 388	\$ 388	\$ -
189,045	63,957	125,087
<b>\$ 189,432</b>	<b>\$ 64,345</b>	<b>\$ 125,087</b>

Current Budget	YTD Activity	YTD Balance
\$ 143,495	\$ 64,437	\$ 79,058
-	-	-
<b>\$ 143,495</b>	<b>\$ 64,437</b>	<b>\$ 79,058</b>

% of Budget	Prior YTD
45.1%	\$ 18,613
33.8%	61,242
<b>38.7%</b>	<b>\$ 79,855</b>

**Non-Programmed Charges:**

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,513,170	\$ 752,706	\$ 760,464
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
<b>Total Non-Programmed Charges</b>	<b>\$ 1,513,170</b>	<b>\$ 752,706</b>	<b>\$ 760,464</b>

Current Budget	YTD Activity	YTD Balance
\$ 1,513,170	\$ 752,706	\$ 760,464
-	-	-
-	-	-
<b>\$ 1,513,170</b>	<b>\$ 752,706</b>	<b>\$ 760,464</b>

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
2,500	564	1,936
72,629	36,311	36,318
<b>\$ 75,129</b>	<b>\$ 36,874</b>	<b>\$ 38,255</b>

% of Budget	Prior YTD
49.7%	\$ 651,606
22.6%	870
50.0%	-
<b>49.7%</b>	<b>\$ 652,476</b>

**TOTAL FUND EXPENDITURES**

<b>\$ 28,272,000</b>	<b>\$ 14,138,880</b>	<b>\$ 14,133,120</b>
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<b>\$ 2,630,451</b>	<b>\$ 1,224,438</b>	<b>\$ 1,406,013</b>
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<b>49.7%</b>	<b>\$ 14,233,241</b>
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**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of December 31, 2018**

**REVENUES:**

3400 State Allocations  
4100 County Appropriation  
4400 Windsor-Aughtry Donations  
4800 Lease Purchases/Insurance Settlement  
4900 Fund Balance Appropriated  
**Total Fund Revenues**

<b>Current Budget</b>	<b>YTD Activity</b>	<b>Balance</b>
\$ -	\$ -	\$ -
2,219,683	1,372,589	847,094
	2,500	(2,500)
-	27,400	(27,400)
108,022	-	108,022
<b>\$ 2,327,705</b>	<b>\$ 1,402,489</b>	<b>\$ 925,216</b>

<b>Prior Year</b>
\$ -
1,358,915
6,997
18,900
-
<b>\$ 1,384,812</b>

**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**

<b>Current Budget</b>	<b>YTD Activity</b>	<b>Balance</b>
\$ 375,000	\$ 391,449	\$ (16,449)
20,000	17,029	2,971
60,000	23,965	36,035
-	-	-
1,872,705	882,820	989,885
<b>\$ 2,327,705</b>	<b>\$ 1,315,263</b>	<b>\$ 1,012,442</b>

<b>Prior Year</b>
\$ 579,078
-
25,927
2,198
1,137,512
<b>\$ 1,744,715</b>