

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: April 1, 2019

SUBJECT: Henderson County Public Schools Financial Reports –
January 2019 and February 2019

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools January and February 2019 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 January and February 2019 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of January 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	19,129,600	8,198,400
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	612,000	299,749	312,251
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	332,000	-	332,000
TOTAL FUND REVENUES	\$ 28,272,000	\$ 19,429,349	\$ 8,842,651

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
27,328,000	19,129,600	8,198,400
-	-	-
612,000	299,749	312,251
-	-	-
332,000	-	332,000
\$ 28,272,000	\$ 19,429,349	\$ 8,842,651

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 209,000	\$ 142,332	\$ 66,668
706,645	360,924	345,721
170,000	84,816	85,184
-	-	-
72,300	37,710	34,590
158,554	95,074	63,480
725,822	359,668	366,154
656,084	-	656,084
\$ 2,698,405	\$ 1,080,524	\$ 1,617,881

% of Budget	Prior YTD
68.1%	\$ 9,000
51.1%	271,532
49.9%	73,448
70.0%	17,859,101
52.2%	49,840
51.2%	390,408
49.6%	243,655
0.0%	-
66.2%	\$ 18,896,984

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,668,194	\$ 4,856,907	\$ 4,811,287
5200 Special Populations Services	1,084,089	536,277	547,812
5300 Alternative Programs and Services	436,620	205,693	230,926
5400 School Leadership Services	2,513,942	1,461,105	1,052,838
5500 Co-Curricular Services	791,356	413,815	377,541
5800 School-Based Support Services	999,413	467,367	532,046
Total Instructional Services	\$ 15,493,614	\$ 7,941,164	\$ 7,552,450

Current Budget	YTD Activity	YTD Balance
\$ 9,668,194	\$ 4,856,907	\$ 4,811,287
1,084,089	536,277	547,812
436,620	205,693	230,926
2,513,942	1,461,105	1,052,838
791,356	413,815	377,541
999,413	467,367	532,046
\$ 15,493,614	\$ 7,941,164	\$ 7,552,450

Current Budget	YTD Activity	YTD Balance
\$ 838,385	\$ 437,033	\$ 401,351
776,307	283,191	493,116
192,145	99,154	92,991
14,929	11,891	3,038
10,850	7,262	3,588
123,779	130,528	(6,749)
\$ 1,956,395	\$ 969,059	\$ 987,336

% of Budget	Prior YTD
50.4%	\$ 4,958,977
44.0%	897,594
48.5%	136,142
58.2%	1,249,434
52.5%	372,467
53.2%	562,731
51.1%	\$ 8,177,345

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 251,282	\$ 142,388	\$ 108,894
6200 Special Population Support	220,904	134,543	86,361
6300 Alternative Programs	84,539	46,826	37,713
6400 Technology Support Services	1,000,248	611,581	388,667
6500 Operational Support Services	7,071,724	4,404,374	2,667,350
6600 Financial and Human Resource Services	1,523,924	1,248,876	275,048
6700 Accountability Services	142,173	81,293	60,880
6800 System-Wide Pupil Support Services	220,544	111,735	108,809
6900 Policy, Leadership and Public Relations	560,446	353,788	206,657
Total System-Wide Support Services	\$ 11,075,784	\$ 7,135,405	\$ 3,940,379

Current Budget	YTD Activity	YTD Balance
\$ 251,282	\$ 142,388	\$ 108,894
220,904	134,543	86,361
84,539	46,826	37,713
1,000,248	611,581	388,667
7,071,724	4,404,374	2,667,350
1,523,924	1,248,876	275,048
142,173	81,293	60,880
220,544	111,735	108,809
560,446	353,788	206,657
\$ 11,075,784	\$ 7,135,405	\$ 3,940,379

Current Budget	YTD Activity	YTD Balance
\$ 600	\$ 1,651	\$ (1,051)
158,000	1,646	156,354
431	431	-
128,936	151,338	(22,402)
156,253	112,476	43,777
45,853	35,699	10,155
21,600	21,600	-
-	-	-
11,712	10,576	1,137
\$ 523,386	\$ 335,416	\$ 187,970

% of Budget	Prior YTD
57.2%	\$ 185,973
35.9%	242,679
55.6%	29,343
67.6%	540,006
62.5%	4,209,996
81.8%	1,148,887
62.8%	93,728
50.7%	25,311
63.7%	380,453
64.4%	\$ 6,856,378

Ancillary Services:

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

Current Budget	YTD Activity	YTD Balance
\$ 143,495	\$ 76,400	\$ 67,095
-	-	-
\$ 143,495	\$ 76,400	\$ 67,095

% of Budget	Prior YTD
53.4%	\$ 21,485
33.8%	61,242
42.3%	\$ 82,727

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,513,170	\$ 900,671	\$ 612,499
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,513,170	\$ 900,671	\$ 612,499

Current Budget	YTD Activity	YTD Balance
\$ 1,513,170	\$ 900,671	\$ 612,499
-	-	-
-	-	-
\$ 1,513,170	\$ 900,671	\$ 612,499

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
2,500	1,080	1,420
72,629	42,379	30,250
\$ 75,129	\$ 43,459	\$ 31,670

% of Budget	Prior YTD
59.5%	\$ 780,483
43.2%	870
58.3%	-
59.4%	\$ 781,353

TOTAL FUND EXPENDITURES

\$ 28,272,000	\$ 16,041,585	\$ 12,230,415
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\$ 2,698,405	\$ 1,424,334	\$ 1,274,071
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56.4%	\$ 15,897,803
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HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of February 28, 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	21,862,400	5,465,600
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	612,000	382,237	229,763
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	332,000	-	332,000
TOTAL FUND REVENUES	\$ 28,272,000	\$ 22,244,637	\$ 6,027,363

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
27,328,000	21,862,400	5,465,600
-	-	-
612,000	382,237	229,763
-	-	-
332,000	-	332,000
\$ 28,272,000	\$ 22,244,637	\$ 6,027,363

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 209,000	\$ 142,332	\$ 66,668
706,645	372,662	333,983
170,000	91,219	78,781
-	-	-
72,300	38,450	33,850
158,055	99,988	58,067
753,311	411,178	342,133
505,399	-	505,399
\$ 2,574,710	\$ 1,155,829	\$ 1,418,881

% of Budget	Prior YTD
68.1%	\$ 9,000
52.7%	342,110
53.7%	79,618
80.0%	20,410,401
53.2%	50,910
62.6%	433,955
54.6%	243,655
0.0%	-
75.9%	\$ 21,569,649

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,668,194	\$ 5,223,260	\$ 4,444,934
5200 Special Populations Services	1,084,089	559,747	524,342
5300 Alternative Programs and Services	436,620	174,392	262,228
5400 School Leadership Services	2,513,942	1,662,165	851,777
5500 Co-Curricular Services	791,356	417,962	373,394
5800 School-Based Support Services	999,413	524,263	475,151
Total Instructional Services	\$ 15,493,614	\$ 8,561,789	\$ 6,931,825

Current Budget	YTD Activity	YTD Balance
\$ 9,668,194	\$ 5,223,260	\$ 4,444,934
1,084,089	559,747	524,342
436,620	174,392	262,228
2,513,942	1,662,165	851,777
791,356	417,962	373,394
999,413	524,263	475,151
\$ 15,493,614	\$ 8,561,789	\$ 6,931,825

Current Budget	YTD Activity	YTD Balance
\$ 838,385	\$ 530,449	\$ 307,936
775,807	297,237	478,570
192,145	111,402	80,743
17,347	11,891	5,456
14,339	22,251	(7,911)
146,361	161,904	(15,543)
\$ 1,984,384	\$ 1,135,134	\$ 849,250

% of Budget	Prior YTD
54.8%	\$ 5,175,723
46.1%	961,425
45.5%	147,523
66.1%	1,404,471
54.6%	374,785
59.9%	617,610
55.5%	\$ 8,681,536

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 251,282	\$ 161,826	\$ 89,456
6200 Special Population Support	220,904	154,155	66,749
6300 Alternative Programs	84,539	55,386	29,153
6400 Technology Support Services	1,000,248	681,084	319,165
6500 Operational Support Services	7,071,724	5,058,971	2,012,752
6600 Financial and Human Resource Services	1,523,924	1,298,326	225,598
6700 Accountability Services	142,173	100,029	42,145
6800 System-Wide Pupil Support Services	220,544	127,975	92,570
6900 Policy, Leadership and Public Relations	560,446	387,932	172,514
Total System-Wide Support Services	\$ 11,075,784	\$ 8,025,684	\$ 3,050,100

Current Budget	YTD Activity	YTD Balance
\$ 251,282	\$ 161,826	\$ 89,456
220,904	154,155	66,749
84,539	55,386	29,153
1,000,248	681,084	319,165
7,071,724	5,058,971	2,012,752
1,523,924	1,298,326	225,598
142,173	100,029	42,145
220,544	127,975	92,570
560,446	387,932	172,514
\$ 11,075,784	\$ 8,025,684	\$ 3,050,100

Current Budget	YTD Activity	YTD Balance
\$ 600	\$ 5,285	\$ (4,685)
7,314	1,646	5,668
431	431	-
128,938	159,724	(30,786)
156,253	134,456	21,798
45,853	37,200	8,653
21,600	21,600	-
-	-	-
10,712	10,576	137
\$ 371,701	\$ 370,917	\$ 784

% of Budget	Prior YTD
66.3%	\$ 210,168
68.3%	258,708
65.7%	33,060
74.5%	618,106
71.9%	4,841,214
85.1%	1,189,436
74.3%	108,187
58.0%	29,684
69.8%	413,633
73.3%	\$ 7,702,196

Ancillary Services:

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

Current Budget	YTD Activity	YTD Balance
\$ 143,495	\$ 87,460	\$ 56,034
-	-	-
\$ 143,495	\$ 87,460	\$ 56,034

% of Budget	Prior YTD
61.1%	\$ 23,691
33.8%	61,242
45.6%	\$ 84,933

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,513,170	\$ 1,050,975	\$ 462,195
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,513,170	\$ 1,050,975	\$ 462,195

Current Budget	YTD Activity	YTD Balance
\$ 1,513,170	\$ 1,050,975	\$ 462,195
-	-	-
-	-	-
\$ 1,513,170	\$ 1,050,975	\$ 462,195

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
2,500	612	1,888
72,630	48,447	24,183
\$ 75,130	\$ 49,059	\$ 26,071

% of Budget	Prior YTD
69.5%	\$ 908,801
24.5%	1,290
66.7%	-
69.3%	\$ 910,091

TOTAL FUND EXPENDITURES

\$ 28,272,000	\$ 17,702,793	\$ 10,569,207
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\$ 2,574,710	\$ 1,642,571	\$ 932,139
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62.7%	\$ 17,378,756
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