

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 6, 2019

SUBJECT: Henderson County Public Schools Financial Reports –
March 2019

PRESENTER: Samantha R. Reynolds, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of March 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	24,595,200	2,732,800
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	612,000	420,508	191,492
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	332,000	-	332,000
TOTAL FUND REVENUES	\$ 28,272,000	\$ 25,015,708	\$ 3,256,292

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
27,328,000	24,595,200	2,732,800
-	-	-
612,000	420,508	191,492
-	-	-
332,000	-	332,000
\$ 28,272,000	\$ 25,015,708	\$ 3,256,292

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 209,000	\$ 158,999	\$ 50,001
682,939	540,647	142,292
170,000	119,819	50,181
-	-	-
72,300	45,540	26,760
181,760	105,383	76,377
753,311	526,627	226,684
656,084	-	656,084
\$ 2,725,394	\$ 1,497,015	\$ 1,228,379

% of Budget	Prior YTD
76.1%	\$ 9,000
79.2%	395,017
70.5%	102,641
90.0%	22,961,701
63.0%	57,920
66.3%	494,633
69.9%	416,020
0.0%	-
85.5%	\$ 24,436,931

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,668,194	\$ 5,675,653	\$ 3,992,540
5200 Special Populations Services	1,084,089	589,749	494,340
5300 Alternative Programs and Services	436,620	165,561	271,059
5400 School Leadership Services	2,513,942	1,859,713	654,230
5500 Co-Curricular Services	791,356	586,822	204,534
5800 School-Based Support Services	999,413	564,846	434,567
Total Instructional Services	\$ 15,493,614	\$ 9,442,345	\$ 6,051,269

Current Budget	YTD Activity	YTD Balance
\$ 9,668,194	\$ 5,675,653	\$ 3,992,540
1,084,089	589,749	494,340
436,620	165,561	271,059
2,513,942	1,859,713	654,230
791,356	586,822	204,534
999,413	564,846	434,567
\$ 15,493,614	\$ 9,442,345	\$ 6,051,269

Current Budget	YTD Activity	YTD Balance
\$ 838,384	\$ 546,161	\$ 292,223
775,807	379,908	395,898
192,145	125,050	67,095
17,347	13,791	3,556
14,339	20,139	(5,800)
146,361	177,817	(31,456)
\$ 1,984,383	\$ 1,262,866	\$ 721,517

% of Budget	Prior YTD
59.2%	\$ 5,629,501
52.1%	1,033,634
46.2%	161,237
74.0%	1,560,077
75.3%	549,925
64.8%	669,562
61.2%	\$ 9,603,936

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 251,282	\$ 182,489	\$ 68,793
6200 Special Population Support	220,904	175,853	45,051
6300 Alternative Programs	84,539	61,766	22,773
6400 Technology Support Services	1,000,248	752,025	248,223
6500 Operational Support Services	7,071,724	5,621,522	1,450,202
6600 Financial and Human Resource Services	1,523,924	1,346,898	177,026
6700 Accountability Services	142,173	114,696	27,477
6800 System-Wide Pupil Support Services	220,544	143,305	77,240
6900 Policy, Leadership and Public Relations	560,446	415,473	144,972
Total System-Wide Support Services	\$ 11,075,784	\$ 8,814,027	\$ 2,261,757

Current Budget	YTD Activity	YTD Balance
\$ 251,282	\$ 182,489	\$ 68,793
220,904	175,853	45,051
84,539	61,766	22,773
1,000,248	752,025	248,223
7,071,724	5,621,522	1,450,202
1,523,924	1,346,898	177,026
142,173	114,696	27,477
220,544	143,305	77,240
560,446	415,473	144,972
\$ 11,075,784	\$ 8,814,027	\$ 2,261,757

Current Budget	YTD Activity	YTD Balance
\$ 600	\$ 14,576	\$ (13,976)
158,000	1,862	156,138
431	431	-
128,936	159,804	(30,868)
156,253	165,024	(8,771)
45,853	38,707	7,147
21,600	21,600	-
-	-	-
10,712	10,576	137
\$ 522,386	\$ 412,579	\$ 109,807

% of Budget	Prior YTD
78.2%	\$ 240,723
46.9%	276,088
73.2%	36,777
80.8%	796,108
80.1%	5,630,532
88.3%	1,231,440
83.2%	117,812
65.0%	37,376
74.6%	451,226
79.6%	\$ 8,818,081

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	\$ 98,595	\$ 44,900
-	-	-
\$ 143,495	\$ 98,595	\$ 44,900

% of Budget	Prior YTD
68.8%	\$ 26,473
33.8%	61,233
48.9%	\$ 87,706

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,513,170	\$ 1,201,131	\$ 312,039
8400 Interfund Transfers	-	-	-
8600 Educational Foundations	-	-	-
Total Non-Programmed Charges	\$ 1,513,170	\$ 1,201,131	\$ 312,039

Current Budget	YTD Activity	YTD Balance
\$ 1,513,170	\$ 1,201,131	\$ 312,039
-	-	-
-	-	-
\$ 1,513,170	\$ 1,201,131	\$ 312,039

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
2,500	1,080	1,420
72,630	54,516	18,114
\$ 75,130	\$ 55,596	\$ 19,534

% of Budget	Prior YTD
79.4%	\$ 1,036,019
43.2%	1,290
75.1%	-
79.1%	\$ 1,037,309

TOTAL FUND EXPENDITURES

\$ 28,272,000	\$ 19,521,848	\$ 8,750,152
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\$ 2,725,394	\$ 1,829,635	\$ 895,759
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68.9%	\$ 19,547,033
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**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of March 31, 2019**

REVENUES:

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

Current Budget	YTD Activity	Balance
\$ -	\$ -	\$ -
2,219,683	1,977,289	242,394
	2,500	(2,500)
26,972	92,157	(65,185)
108,022	-	108,022
\$ 2,354,677	\$ 2,071,946	\$ 282,731

Prior Year
\$ -
1,936,308
8,748
18,900
-
\$ 1,963,956

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

Current Budget	YTD Activity	Balance
\$ 375,000	\$ 391,449	\$ (16,449)
20,000	17,029	2,971
60,000	26,830	33,170
-	-	-
1,899,677	1,062,098	837,580
\$ 2,354,677	\$ 1,497,406	\$ 857,271

Prior Year
\$ 579,078
-
28,759
2,198
1,224,102
\$ 1,834,137