

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: December 4, 2017

SUBJECT: Henderson County Public Schools Financial Reports –
October 2017

PRESENTER: Samantha R. Reynolds, Internal Auditor

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools October 2017 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 October 2017 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools October 2017 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of October 31, 2017

REVENUES:

	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -
3700 Federal Sources-Restricted	-	-	-
3800 Other Federal-ROTC	-	-	-
4100 County Appropriation	25,513,000	10,205,201	15,307,799
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	555,000	183,607	371,393
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	-	-	-
TOTAL FUND REVENUES	\$ 26,068,000	\$ 10,388,808	\$ 15,679,192

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
25,513,000	10,205,201	15,307,799
-	-	-
-	-	-
555,000	183,607	371,393
-	-	-
-	-	-
\$ 26,068,000	\$ 10,388,808	\$ 15,679,192

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 59,491	\$ 9,000	\$ 50,491
661,551	145,618	515,933
230,600	30,579	200,021
-	-	-
73,800	30,370	43,430
142,695	49,996	92,699
718,595	109,420	609,175
560,933	-	560,933
\$ 2,447,665	\$ 374,983	\$ 2,072,682

% of Budget	Prior YTD
15.1%	\$ 9,100
22.0%	117,981
13.3%	31,122
40.0%	8,106,668
41.2%	29,003
33.5%	179,350
15.2%	112,783
0.0%	69
37.7%	\$ 8,586,076

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,445,330	\$ 1,370,762	\$ 8,074,568
5200 Special Populations Services	984,503	42,907	941,596
5300 Alternative Programs and Services	99,027	14,547	84,480
5400 School Leadership Services	2,117,881	575,785	1,542,096
5500 Co-Curricular Services	702,870	37,140	665,730
5800 School-Based Support Services	833,037	160,714	672,323
Total Instructional Services	\$ 14,182,648	\$ 2,201,856	\$ 11,980,792

Current Budget	YTD Activity	YTD Balance
\$ 9,445,330	\$ 1,370,762	\$ 8,074,568
984,503	42,907	941,596
99,027	14,547	84,480
2,117,881	575,785	1,542,096
702,870	37,140	665,730
833,037	160,714	672,323
\$ 14,182,648	\$ 2,201,856	\$ 11,980,792

Current Budget	YTD Activity	YTD Balance
\$ 477,932	\$ 406,783	\$ 71,150
672,151	201,573	470,578
158,693	37,037	121,655
9,904	14,904	(5,000)
12,200	225	11,975
125,434	22,446	102,988
\$ 1,456,314	\$ 682,969	\$ 773,345

% of Budget	Prior YTD
17.9%	\$ 1,291,399
14.8%	186,481
20.0%	39,777
27.8%	504,494
5.2%	71,903
19.1%	229,943
18.4%	\$ 2,323,997

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 309,119	\$ 105,450	\$ 203,669
6200 Special Population Support	209,568	63,534	146,034
6300 Alternative Programs	49,319	15,069	34,250
6400 Technology Support Services	963,894	265,575	698,319
6500 Operational Support Services	7,188,451	2,297,083	4,891,368
6600 Financial and Human Resource Services	999,260	963,709	35,551
6700 Accountability Services	129,501	36,148	93,353
6800 System-Wide Pupil Support Services	57,082	12,465	44,617
6900 Policy, Leadership and Public Relations	578,978	202,693	376,285
Total System-Wide Support Services	\$ 10,485,172	\$ 3,961,727	\$ 6,523,445

Current Budget	YTD Activity	YTD Balance
\$ 309,119	\$ 105,450	\$ 203,669
209,568	63,534	146,034
49,319	15,069	34,250
963,894	265,575	698,319
7,188,451	2,297,083	4,891,368
999,260	963,709	35,551
129,501	36,148	93,353
57,082	12,465	44,617
578,978	202,693	376,285
\$ 10,485,172	\$ 3,961,727	\$ 6,523,445

Current Budget	YTD Activity	YTD Balance
\$ 1,557	\$ 4,645	\$ (3,088)
120,050	117,505	2,545
646	431	215
203,718	14,625	189,092
109,317	(9,368)	118,685
479,469	13,012	466,457
21,800	21,600	200
-	-	-
11,282	11,519	(237)
\$ 947,839	\$ 173,968	\$ 773,870

% of Budget	Prior YTD
35.4%	\$ 99,242
54.9%	72,676
31.0%	17,253
24.0%	305,535
31.3%	2,167,934
66.1%	950,633
38.2%	56,244
21.8%	544
36.3%	143,401
36.2%	\$ 3,813,462

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ -	\$ 388	\$ (388)
7200 Nutrition Services	200,180	506	199,674
Total Ancillary Services	\$ 200,180	\$ 894	\$ 199,286

Current Budget	YTD Activity	YTD Balance
\$ -	\$ 388	\$ (388)
200,180	506	199,674
\$ 200,180	\$ 894	\$ 199,286

Current Budget	YTD Activity	YTD Balance
\$ 39,013	\$ 11,945	\$ 27,068
-	-	-
\$ 39,013	\$ 11,945	\$ 27,068

% of Budget	Prior YTD
31.6%	\$ 11,867
0.3%	1,113
5.4%	\$ 12,980

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,200,000	\$ 392,235	\$ 807,765
8400 Interfund Transfers	-	-	-
Total Non-Programmed Charges	\$ 1,200,000	\$ 392,235	\$ 807,765

Current Budget	YTD Activity	YTD Balance
\$ 1,200,000	\$ 392,235	\$ 807,765
-	-	-
\$ 1,200,000	\$ 392,235	\$ 807,765

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
4,500	220	4,280
\$ 4,500	\$ 220	\$ 4,280

% of Budget	Prior YTD
32.7%	\$ 272,908
N/A	500
32.6%	\$ 273,408

TOTAL FUND EXPENDITURES

\$ 26,068,000	\$ 6,556,710	\$ 19,511,290
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\$ 2,447,665	\$ 869,102	\$ 1,578,564
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26.0%	\$ 6,423,847
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