

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 5, 2018

SUBJECT: Henderson County Public Schools Financial Reports –
December 2017

PRESENTER: Samantha R. Reynolds, Internal Auditor

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of December 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	15,307,800	10,205,200
4200 Local -Tuition/Fees	-	-	-
4400 Local-Unrestricted	555,000	260,758	294,242
4800 Local-Restricted	-	-	-
4900 Fund Balance Approp/Interfund Transfer	-	-	-
TOTAL FUND REVENUES	\$ 26,068,000	\$ 15,568,558	\$ 10,499,442

LOCAL CURRENT EXPENSE FUND		
Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
-	-	-
-	-	-
25,513,000	15,307,800	10,205,200
-	-	-
555,000	260,758	294,242
-	-	-
-	-	-
\$ 26,068,000	\$ 15,568,558	\$ 10,499,442

OTHER RESTRICTED FUND		
Current Budget	YTD Activity	YTD Balance
\$ 59,491	\$ 9,000	\$ 50,491
661,551	245,672	415,879
230,600	59,259	171,341
-	-	-
73,800	40,090	33,710
142,695	60,917	81,778
718,595	243,655	474,940
560,933	-	560,933
\$ 2,447,665	\$ 658,593	\$ 1,789,072

% of Budget	Prior YTD
15.1%	\$ 170,756
37.1%	226,156
25.7%	71,868
60.0%	12,160,002
54.3%	47,868
46.1%	256,651
33.9%	315,494
0.0%	69
56.9%	\$ 13,248,864

EXPENDITURES:

Instructional Services:

	Current Budget	YTD Activity	YTD Balance
5100 Regular Instructional Services	\$ 9,445,330	\$ 3,988,235	\$ 5,457,095
5200 Special Populations Services	984,503	518,461	466,042
5300 Alternative Programs and Services	99,027	57,900	41,127
5400 School Leadership Services	2,117,881	1,082,941	1,034,940
5500 Co-Curricular Services	702,870	347,909	354,961
5800 School-Based Support Services	833,037	471,247	361,790
Total Instructional Services	\$ 14,182,648	\$ 6,466,694	\$ 7,715,954

Current Budget	YTD Activity	YTD Balance
\$ 9,445,330	\$ 3,988,235	\$ 5,457,095
984,503	518,461	466,042
99,027	57,900	41,127
2,117,881	1,082,941	1,034,940
702,870	347,909	354,961
833,037	471,247	361,790
\$ 14,182,648	\$ 6,466,694	\$ 7,715,954

Current Budget	YTD Activity	YTD Balance
\$ 477,932	\$ 529,917	\$ (51,985)
672,151	325,120	347,031
158,693	67,097	91,595
9,904	14,904	(5,000)
12,200	14,452	(2,252)
125,434	44,128	81,306
\$ 1,456,314	\$ 995,618	\$ 460,696

% of Budget	Prior YTD
45.5%	\$ 3,981,380
50.9%	738,292
48.5%	163,310
51.6%	934,773
50.7%	371,942
53.8%	530,610
47.7%	\$ 6,720,306

System-Wide Support Services:

	Current Budget	YTD Activity	YTD Balance
6100 Support and Development Services	\$ 309,119	\$ 161,252	\$ 147,867
6200 Special Population Support	209,568	110,037	99,531
6300 Alternative Programs	49,319	25,196	24,123
6400 Technology Support Services	963,894	447,768	516,126
6500 Operational Support Services	7,188,451	3,540,173	3,648,278
6600 Financial and Human Resource Services	999,260	1,087,582	(88,322)
6700 Accountability Services	129,501	58,900	70,601
6800 System-Wide Pupil Support Services	57,082	22,179	34,903
6900 Policy, Leadership and Public Relations	578,978	349,617	229,361
Total System-Wide Support Services	\$ 10,485,172	\$ 5,802,703	\$ 4,682,469

Current Budget	YTD Activity	YTD Balance
\$ 309,119	\$ 161,252	\$ 147,867
209,568	110,037	99,531
49,319	25,196	24,123
963,894	447,768	516,126
7,188,451	3,540,173	3,648,278
999,260	1,087,582	(88,322)
129,501	58,900	70,601
57,082	22,179	34,903
578,978	349,617	229,361
\$ 10,485,172	\$ 5,802,703	\$ 4,682,469

Current Budget	YTD Activity	YTD Balance
\$ 1,557	\$ 8,122	\$ (6,565)
120,050	117,505	2,545
646	431	215
203,718	15,550	188,168
109,317	44,176	65,141
479,469	16,993	462,476
21,800	21,600	200
-	-	-
11,282	11,519	(237)
\$ 947,839	\$ 235,894	\$ 711,944

% of Budget	Prior YTD
54.5%	\$ 160,729
69.0%	104,214
51.3%	25,610
39.7%	450,411
49.1%	3,275,563
74.7%	1,044,420
53.2%	81,760
38.9%	3,642
61.2%	265,237
52.8%	\$ 5,411,585

Ancillary Services:

	Current Budget	YTD Activity	YTD Balance
7100 Community Services	\$ -	\$ 388	\$ (388)
7200 Nutrition Services	200,180	61,242	138,938
Total Ancillary Services	\$ 200,180	\$ 61,630	\$ 138,550

Current Budget	YTD Activity	YTD Balance
\$ -	\$ 388	\$ (388)
200,180	61,242	138,938
\$ 200,180	\$ 61,630	\$ 138,550

Current Budget	YTD Activity	YTD Balance
\$ 39,013	\$ 18,225	\$ 20,788
-	-	-
\$ 39,013	\$ 18,225	\$ 20,788

% of Budget	Prior YTD
47.7%	\$ 18,649
30.6%	53,227
33.4%	\$ 71,876

Non-Programmed Charges:

	Current Budget	YTD Activity	YTD Balance
8100 Payments to Other Governmental Units	\$ 1,200,000	\$ 651,606	\$ 548,394
8400 Interfund Transfers	-	-	-
Total Non-Programmed Charges	\$ 1,200,000	\$ 651,606	\$ 548,394

Current Budget	YTD Activity	YTD Balance
\$ 1,200,000	\$ 651,606	\$ 548,394
-	-	-
\$ 1,200,000	\$ 651,606	\$ 548,394

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
4,500	870	3,630
\$ 4,500	\$ 870	\$ 3,630

% of Budget	Prior YTD
54.3%	\$ 454,202
N/A	500
54.2%	\$ 454,702

TOTAL FUND EXPENDITURES

\$ 26,068,000	\$ 12,982,634	\$ 13,085,366
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\$ 2,447,665	\$ 1,250,607	\$ 1,197,058
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49.9%	\$ 12,658,468
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**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of December 31, 2017**

REVENUES:

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

Current Budget	YTD Activity	YTD Balance
\$ -	\$ -	\$ -
2,600,000	1,358,915	1,241,085
	6,997	(6,997)
	18,900	(18,900)
105,000	-	105,000
\$ 2,705,000	\$ 1,384,812	\$ 1,320,188

Prior Year
\$ -
799,998
11,401
10,000
-
\$ 821,399

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	YTD Balance
\$ 600,000	\$ 579,078	\$ 20,922
-	-	-
-	25,927	(25,927)
-	2,198	(2,198)
2,105,000	1,137,512	967,488
\$ 2,705,000	\$ 1,744,715	\$ 960,285

Prior Year
\$ 606,192
20,629
68,737
-
638,363
\$ 1,333,921