

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** January 4, 2016

**SUBJECT:** Henderson County Public Schools Financial Report –  
November 2015

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools November 2015 Local Current Expense Fund / Other Restricted Funds Financial Report for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools November 2015 Financial Report as presented.

*Suggested Motion:*

*I move that the Board of Commissioners approve the Henderson County Public Schools November 2015 Financial Report as presented.*

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of November 30, 2014

LOCAL CURRENT EXPENSE FUND			
	Current Budget	YTD Activity	YTD Balance
	\$ 45,000	\$ -	\$ 45,000
3200 State Sources			
3700 Federal Sources-Restricted			
3800 Other Federal-ROTC			
4100 County Appropriation	23,525,770	9,802,404	13,723,366
4200 Local - Tuition/Fees			
4400 Local-Unrestricted	545,000	206,983	338,017
4800 Local-Restricted			
4900 Fund Balance Approp/Interfund Transfer			
<b>TOTAL FUND REVENUES</b>	<b>\$ 24,115,770</b>	<b>\$ 10,009,387</b>	<b>\$ 14,106,383</b>

OTHER RESTRICTED FUND			
	Current Budget	YTD Activity	YTD Balance
	\$ 19,000	\$ 140,787	\$ (121,787)
	278,828	110,773	168,055
	175,000	51,291	123,709
	73,500	32,046	41,454
	132,860	54,305	78,555
	401,202	46,731	354,471
	483,660	1,686	481,974
	<b>\$ 1,564,050</b>	<b>\$ 437,619</b>	<b>\$ 1,126,431</b>

**REVENUES:**

3200 State Sources  
3700 Federal Sources-Restricted  
3800 Other Federal-ROTC  
4100 County Appropriation  
4200 Local - Tuition/Fees  
4400 Local-Unrestricted  
4800 Local-Restricted  
4900 Fund Balance Approp/Interfund Transfer

**TOTAL FUND REVENUES**

	% of Budget	Prior YTD
	220.0%	-
	39.7%	403,994
	29.3%	52,001
	41.7%	9,258,600
	43.6%	38,933
	38.5%	240,419
	11.6%	66,087
	0.0%	-
	<b>40.7%</b>	<b>\$ 10,060,034</b>

**EXPENDITURES:**

**Instructional Services:**  
5100 Regular Instructional Services  
5200 Special Populations Services  
5300 Alternative Programs and Services  
5400 School Leadership Services  
5500 Co-Curricular Services  
5800 School-Based Support Services  
**Total Instructional Services**

**System-Wide Support Services:**  
6100 Support and Development Services  
6200 Special Population Support  
6300 Alternative Programs  
6400 Technology Support Services  
6500 Operational Support Services  
6600 Financial and Human Resource Services  
6700 Accountability Services  
6800 System-Wide Pupil Support Services  
6900 Policy, Leadership and Public Relations  
**Total System-Wide Support Services**

**Ancillary Services:**  
7100 Community Services  
7200 Nutrition Services  
**Total Ancillary Services**

**Non-Programmed Charges:**  
8100 Payments to Other Governmental Units  
8400 Interfund Transfers  
**Total Non-Programmed Charges**

**TOTAL FUND EXPENDITURES**

	Current Budget	YTD Activity	YTD Balance
	\$ 8,199,646	\$ 3,280,039	\$ 4,919,607
	892,029	465,123	426,906
	138,230	83,259	54,971
	1,760,727	740,818	1,019,909
	684,645	83,751	600,894
	901,124	447,458	453,666
	<b>\$ 12,576,401</b>	<b>\$ 5,100,447</b>	<b>\$ 7,475,954</b>
	\$ 420,038	172,044	247,994
	127,919	57,546	70,373
	55,561	22,169	33,392
	685,312	292,301	393,011
	7,451,025	3,166,607	4,284,418
	1,398,050	981,139	416,911
	119,756	47,748	72,008
	23,098	2,155	20,943
	385,585	167,353	218,232
	<b>\$ 10,666,344</b>	<b>\$ 4,909,062</b>	<b>\$ 5,757,282</b>
	\$ -	\$ -	\$ -
	159,025	55,852	103,173
	\$ 159,025	\$ 55,852	\$ 103,173
	\$ 714,000	\$ 245,179	\$ 468,821
	-	-	-
	\$ 714,000	\$ 245,179	\$ 468,821
	<b>\$ 24,115,770</b>	<b>\$ 10,310,541</b>	<b>\$ 13,805,229</b>

	Current Budget	YTD Activity	YTD Balance
	\$ 594,586	\$ 646,595	\$ (52,009)
	514,228	217,435	296,793
	167,869	58,917	108,952
	9,904	12,357	(2,453)
	15,000	6,032	8,968
	579	294	285
	<b>\$ 1,302,166</b>	<b>\$ 941,630</b>	<b>\$ 360,536</b>
	\$ 2,899	\$ 4,357	\$ (1,458)
	38,279	40,324	(2,045)
	50	-	50
	221,146	94,238	126,908
	(140,516)	(34,303)	(106,213)
	64,080	30,707	33,373
	18,000	18,081	(81)
	-	-	-
	13,920	11,919	2,001
	<b>\$ 217,858</b>	<b>\$ 165,323</b>	<b>\$ 52,535</b>
	\$ 44,026	\$ 15,378	\$ 28,648
	-	-	-
	\$ 44,026	\$ 15,378	\$ 28,648
	\$ -	\$ -	\$ -
	-	1,749	(1,749)
	-	1,749	(1,749)
	<b>\$ 1,564,050</b>	<b>\$ 1,124,080</b>	<b>\$ 439,970</b>

	% of Budget	Prior YTD
	44.7%	3,245,605
	48.5%	936,871
	46.4%	101,018
	42.5%	656,812
	12.8%	81,493
	49.7%	426,514
	<b>43.5%</b>	<b>\$ 5,448,314</b>
	41.7%	180,952
	58.9%	65,488
	39.9%	21,846
	42.6%	457,542
	42.8%	3,357,976
	69.2%	932,513
	47.8%	79,566
	9.3%	2,225
	44.9%	193,993
	<b>46.6%</b>	<b>\$ 5,292,101</b>
	34.9%	23,262
	35.1%	54,100
	35.1%	77,363
	34.3%	175,991
	N/A	-
	34.6%	175,991
	<b>44.5%</b>	<b>\$ 10,993,768</b>