

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 1, 2016

SUBJECT: Henderson County Public Schools Financial Reports –
December 2015

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools December 2015 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools December 2015 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of December 31, 2015

		LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance	
	\$ 45,000	\$ -	\$ 45,000	\$ 19,000	\$ 140,787	\$ (121,787)	
3200 State Sources	-	-	-	278,828	115,598	163,230	
3700 Federal Sources-Restricted	-	-	-	175,000	68,265	106,735	
3800 Other Federal-ROTC	23,525,770	11,762,885	11,762,885	-	-	-	
4100 County Appropriation	-	-	-	73,500	47,776	25,724	
4200 Local - Tuition/Fees	545,000	206,983	338,017	132,860	77,817	55,043	
4400 Local-Unrestricted	-	-	-	401,202	187,844	213,358	
4800 Local-Restricted	-	-	-	483,660	1,686	481,974	
4900 Fund Balance Approp/Interfund Transfer	-	-	-	-	-	-	
TOTAL FUND REVENUES	\$ 24,115,770	\$ 11,969,868	\$ 12,145,902	\$ 1,564,050	\$ 639,773	\$ 924,277	

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

EXPENDITURES:

		LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance	
	\$ 8,199,646	\$ 3,662,135	\$ 4,537,511	\$ 594,586	\$ 391,489	\$ 203,097	
Instructional Services:	892,029	474,635	417,394	514,228	233,420	280,808	
5100 Regular Instructional Services	138,230	83,259	54,971	167,869	78,683	89,186	
5200 Special Populations Services	1,760,727	892,419	868,308	9,904	9,904	-	
5300 Alternative Programs and Services	684,645	353,213	331,432	15,000	6,032	8,968	
5400 School Leadership Services	901,124	513,004	388,120	579	870	(291)	
5500 Co-Curricular Services	12,576,401	5,978,665	6,597,736	1,302,166	720,398	581,768	
5600 School-Based Support Services							
Total Instructional Services							
	\$ 420,038	\$ 205,554	\$ 214,484	\$ 2,899	\$ 6,701	\$ (3,802)	
System-Wide Support Services:	127,919	66,954	60,965	38,279	40,324	(2,045)	
6100 Support and Development Services	55,561	26,609	28,952	50	-	50	
6200 Special Population Support	685,312	345,903	339,409	221,146	143,244	77,902	
6300 Alternative Programs	7,451,025	3,740,308	3,710,717	(140,516)	(31,813)	(108,703)	
6400 Technology Support Services	1,398,050	1,024,353	373,697	64,080	33,176	30,904	
6500 Operational Support Services	119,756	56,445	63,311	18,000	18,104	(104)	
6600 Financial and Human Resource Services	23,098	2,279	20,819	-	-	-	
6700 Accountability Services	385,585	215,315	170,270	13,920	11,919	2,001	
6800 System-Wide Pupil Support Services							
6900 Policy, Leadership and Public Relations	10,666,344	5,683,720	4,982,624	217,858	221,655	(3,797)	
Total System-Wide Support Services							
	\$ -	\$ -	\$ -	\$ 44,026	\$ 19,017	\$ 25,009	
Ancillary Services:	159,025	56,533	102,492	-	-	-	
7100 Community Services	159,025	56,533	102,492	44,026	19,017	25,009	
7200 Nutrition Services							
Total Ancillary Services							
	\$ 714,000	\$ 309,432	\$ 404,568	\$ -	\$ -	\$ -	
Non-Programmed Charges:	-	-	-	-	-	-	
8100 Payments to Other Governmental Units	714,000	309,432	404,568	-	-	-	
8400 Interfund Transfers							
Total Non-Programmed Charges							
	\$ 24,115,770	\$ 12,028,350	\$ 12,087,420	\$ 1,564,050	\$ 963,457	\$ 600,593	

TOTAL FUND EXPENDITURES

% of Budget

	220.0%
	41.5%
	39.0%
	50.0%
	65.0%
	42.0%
	46.8%
	0.0%
Total	49.1%

Prior YTD
\$ -
\$ 404,668
\$ 67,715
\$ 11,102,304
\$ 52,118
\$ 301,448
\$ 246,360
\$ -
\$ 12,174,613

% of Budget

	46.1%
	50.4%
	52.9%
	51.0%
	51.3%
	57.0%
	48.3%
	50.2%
	64.5%
	47.8%
	54.0%
	50.7%
	72.3%
	54.1%
	9.9%
	56.9%
	54.3%
	43.2%
	35.5%
	37.2%
	43.3%
	N/A
	43.7%
Total	50.6%

Prior YTD
\$ 3,569,227
646,721
122,027
750,851
357,413
481,567
\$ 5,927,807
\$ -
\$ 211,909
74,389
25,811
506,378
3,856,605
991,188
91,105
2,273
241,144
\$ 6,000,801
\$ 25,816
54,100
\$ 79,916
\$ -
\$ 219,420
\$ -
\$ 219,420
\$ 12,227,944

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of December 31, 2015

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
\$	-	\$ -	\$ -
	1,000,000	500,000	\$ 500,000
		10,000	\$ (10,000)
		-	\$ -
		-	\$ -
	\$ 1,000,000	\$ 510,000	\$ 490,000

	Prior Year
\$	-
	500,000
	6,250
	7,110
	-
	\$ 513,360

EXPENDITURES:

5100 Regular Instructional Services-Equipment
6500 Operational Support Services
9000 Capital Outlay-Land/Buildings
Total Fund Expenditures

	Current Budget	YTD Activity	YTD Balance
\$	-	\$ 29,408	\$ (29,408)
	235,000	40,000	\$ 195,000
	765,000	613,505	\$ 151,495
	\$ 1,000,000	\$ 682,913	\$ 317,087

	Prior Year
\$	-
	-
	647,010
	\$ 647,010