

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 7, 2016

**SUBJECT:** Henderson County Public Schools Financial Report –  
January 2016

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools January 2016 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 January 2016 Financial Report as presented.

*Suggested Motion:*

*I move that the Board of Commissioners approve the Henderson County Public Schools January 2016 Financial Report as presented.*

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of January 31, 2016

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	13,723,366	9,802,404
4200 Local - Tuition/Fees			
4400 Local-Unrestricted	545,000	275,703	269,297
4800 Local-Restricted			
4900 Fund Balance Approp/Interfund Transfer			
<b>TOTAL FUND REVENUES</b>	<b>\$ 24,115,770</b>	<b>\$ 13,999,069</b>	<b>\$ 10,116,701</b>

OTHER RESTRICTED FUND			
	Current Budget	YTD Activity	YTD Balance
	\$ 19,000	\$ 140,787	\$ (121,787)
	278,828	179,045	99,783
	175,000	87,778	87,222
	73,500	52,089	21,411
	146,505	86,087	60,418
	401,873	187,894	213,979
	483,660	1,686	481,974
<b>TOTAL FUND REVENUES</b>	<b>\$ 1,578,366</b>	<b>\$ 735,366</b>	<b>\$ 843,000</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%	-
	64.2%	\$ 622,525
	50.2%	\$ 82,999
	58.3%	\$ 13,011,928
	70.9%	\$ 61,744
	52.3%	\$ 345,747
	46.8%	\$ 247,574
	0.0%	-
<b>TOTAL FUND REVENUES</b>	<b>57.3%</b>	<b>\$ 14,372,118</b>

**EXPENDITURES:**

LOCAL CURRENT EXPENSE FUND			
	Current Budget	YTD Activity	YTD Balance
	\$ 8,177,571	\$ 3,968,326	\$ 4,209,245
5100 Regular Instructional Services			
5200 Special Populations Services	892,029	500,366	391,663
5300 Alternative Programs and Services	138,230	88,217	50,013
5400 School Leadership Services	1,760,727	1,012,394	748,333
5500 Co-Curricular Services	684,645	356,625	328,020
5800 School-Based Support Services	914,124	584,636	329,488
<b>Total Instructional Services</b>	<b>\$ 12,567,326</b>	<b>\$ 6,510,564</b>	<b>\$ 6,056,762</b>

OTHER RESTRICTED FUND			
	Current Budget	YTD Activity	YTD Balance
	\$ 595,368	\$ 436,696	\$ 158,672
	514,228	260,551	253,677
	167,869	92,110	75,759
	9,904	9,904	-
	15,000	6,757	8,243
	879	870	9
<b>TOTAL FUND REVENUES</b>	<b>\$ 1,303,248</b>	<b>\$ 806,888</b>	<b>\$ 496,360</b>

**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**

	% of Budget	Prior YTD
	50.2%	\$ 3,632,323
	54.1%	742,902
	58.9%	153,054
	57.7%	844,284
	51.9%	362,326
	64.0%	549,429
<b>TOTAL FUND REVENUES</b>	<b>52.8%</b>	<b>\$ 6,284,318</b>

	Current Budget	YTD Activity	YTD Balance
	\$ 2,999	\$ 3,475	\$ (476)
	38,279	40,324	(2,045)
	50	-	50
	221,146	177,897	43,249
	(127,382)	(38,642)	(88,740)
	64,080	35,943	28,137
	18,000	18,128	(128)
	-	-	-
	13,920	11,919	2,001
<b>TOTAL FUND REVENUES</b>	<b>\$ 231,092</b>	<b>\$ 249,044</b>	<b>\$ (17,952)</b>

**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**

	% of Budget	Prior YTD
	49.7%	\$ 28,386
	36.0%	54,484
	39.0%	82,870
	51.7%	\$ 262,452
	N/A	-
	52.0%	\$ 262,452
<b>TOTAL FUND EXPENDITURES</b>	<b>57.4%</b>	<b>\$ 13,700,504</b>

	Current Budget	YTD Activity	YTD Balance
	\$ 44,026	\$ 21,894	\$ 22,132
	-	-	-
<b>TOTAL FUND REVENUES</b>	<b>\$ 44,026</b>	<b>\$ 21,894</b>	<b>\$ 22,132</b>
	\$ -	\$ -	\$ -
	-	2,387	(2,387)
	-	2,387	(2,387)
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 1,578,366</b>	<b>\$ 1,080,213</b>	<b>\$ 498,153</b>