

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** November 7, 2016

**SUBJECT:** Henderson County Public Schools Financial Reports –  
September 2016

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools September 2016 Local Current Expense Fund / Other Restricted Funds and Capital Outlay Financial Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools September 2016 Financial Reports as presented.

*Suggested Motion:*

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

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of September 30, 2016**

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
<b>REVENUES:</b>				
	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ 9,100	\$ 9,100	\$ 9,000
3700 Federal Sources-Restricted	-	116,875	116,875	36,840
3800 Other Federal-ROTC	-	19,455	19,455	18,971
4100 County Appropriation	6,080,001	-	6,080,001	5,881,442
4200 Local -Tuition/Fees	-	26,380	26,380	20,682
4400 Local-Unrestricted	105,928	8,814	114,742	139,271
4800 Local-Restricted	-	112,783	112,783	45,970
4900 Fund Balance Appropriated/Transfer From school	-	69	69	1,686
<b>TOTAL FUND REVENUES</b>	<b>\$ 6,185,929</b>	<b>\$ 293,475</b>	<b>\$ 6,479,404</b>	<b>\$ 6,153,862</b>
<b>EXPENDITURES:</b>				
<b>Instructional Services:</b>	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 746,301	\$ 143,009	\$ 889,311	\$ 1,295,020
5200 Special Populations Services	7,124	133,691	140,815	111,386
5300 Alternative Programs and Services	3,910	24,521	28,431	28,790
5400 School Leadership Services	331,108	9,904	341,012	321,795
5500 Co-Curricular Services	57,813	-	57,813	62,445
5800 School-Based Support Services	156,033	12,461	168,494	151,993
<b>Total Instructional Services</b>	<b>\$ 1,302,290</b>	<b>\$ 323,585</b>	<b>\$ 1,625,875</b>	<b>\$ 1,971,428</b>
<b>System-Wide Support Services:</b>				
6100 Support and Development Services	\$ 72,830	\$ 447	\$ 73,277	\$ 90,388
6200 Special Population Support	31,150	32,188	63,338	68,528
6300 Alternative Programs	13,154	431	13,585	12,033
6400 Technology Support Services	174,427	63,082	237,509	177,577
6500 Operational Support Services	1,533,347	(8,415)	1,524,932	1,811,356
6600 Financial and Human Resource Services	883,510	7,859	891,368	896,794
6700 Accountability Services	25,420	22,095	47,515	44,056
6800 System-Wide Pupil Support Services	369	-	369	367
6900 Policy, Leadership and Public Relations	102,633	12,074	114,707	116,210
<b>Total System-Wide Support Services</b>	<b>\$ 2,836,841</b>	<b>\$ 129,761</b>	<b>\$ 2,966,601</b>	<b>\$ 3,217,307</b>
<b>Ancillary Services:</b>				
7100 Community Services	\$ -	\$ 8,679	\$ 8,679	\$ 8,490
7200 Nutrition Services	733	-	733	492
<b>Total Ancillary Services</b>	<b>\$ 733</b>	<b>\$ 8,679</b>	<b>\$ 9,412</b>	<b>\$ 8,982</b>
<b>Non-Programmed Charges:</b>				
8100 Payments to Other Governmental Units	\$ 149,288	\$ -	\$ 149,288	\$ 106,122
8400 Interfund Transfers	-	420	420	1,029
<b>Total Non-Programmed Charges</b>	<b>\$ 149,288</b>	<b>\$ 420</b>	<b>\$ 149,708</b>	<b>\$ 107,151</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 4,289,151</b>	<b>\$ 462,445</b>	<b>\$ 4,751,596</b>	<b>\$ 5,304,868</b>

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of September 30, 2016**

**REVENUES:**

	<b>Current Budget</b>	<b>YTD Activity</b>	<b>YTD Balance</b>	<b>Prior Year</b>
3400 State Allocations	\$ -	\$ -	\$ -	\$ -
4100 County Appropriation	1,600,000	399,999	1,200,001	250,000
4400 Windsor-Aughtry Donations		2,750	(2,750)	5,000
4800 Lease Purchases		-	-	-
4900 Fund Balance Appropriated		-	-	-
<b>Total Fund Revenues</b>	<b>\$ 1,600,000</b>	<b>\$ 402,749</b>	<b>\$ 1,197,251</b>	<b>\$ 255,000</b>

**EXPENDITURES:**

	<b>Current Budget</b>	<b>YTD Activity</b>	<b>YTD Balance</b>	<b>Prior Year</b>
5100 Regular Instructional Services-Equipment	\$ 600,000	\$ 599,204	\$ 796	\$ 29,408
6400 Technology Support Services	30,000	-	30,000	-
6500 Operational Support Services	80,000	60,025	19,975	40,000
9000 Capital Outlay-Land/Buildings	890,000	494,699	395,301	231,242
<b>Total Fund Expenditures</b>	<b>\$ 1,600,000</b>	<b>\$ 1,153,928</b>	<b>\$ 446,073</b>	<b>\$ 300,650</b>