

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 6, 2017

SUBJECT: Henderson County Public Schools Financial Reports –
December 2016

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools December 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 December 2016 Financial Reports as presented.

Suggested Motion:

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

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

LOCAL CURRENT EXPENSE FUND			
	Current Budget	YTD Activity	YTD Balance
	\$ -	\$ -	\$ -
3200 State Sources			
3700 Federal Sources-Restricted			
3800 Other Federal-ROTC			
4100 County Appropriation	24,320,000	12,160,002	12,159,998
4200 Local - Tuition/Fees			
4400 Local-Unrestricted	555,000	239,775	315,225
4800 Local-Restricted			
4900 Fund Balance Approp/Interfund Transfer			
TOTAL FUND REVENUES	\$ 24,875,000	\$ 12,399,777	\$ 12,475,223

OTHER RESTRICTED FUND			
	Current Budget	YTD Activity	YTD Balance
	\$ 49,000	\$ 170,756	\$ (121,756)
	746,156	226,156	520,000
	180,000	71,868	108,132
	72,653	47,868	24,785
	166,896	16,876	150,020
	850,622	315,494	535,128
	37,570	69	37,501
TOTAL FUND REVENUES	\$ 2,102,897	\$ 849,087	\$ 1,253,810

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

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**

	Current Budget	YTD Activity	YTD Balance
	\$ 8,416,298	\$ 3,564,414	\$ 4,851,884
	983,221	485,171	498,050
	150,860	100,120	50,740
	1,799,130	924,869	874,261
	576,840	354,600	222,240
	905,124	498,788	406,336
Total Instructional Services	\$ 12,831,473	\$ 5,927,961	\$ 6,903,512
	\$ 308,294	\$ 155,137	\$ 153,157
	133,368	72,026	61,342
	170	25,179	(25,009)
	814,396	371,040	443,356
	7,530,227	3,285,033	4,245,194
	1,451,554	1,013,765	437,789
	117,011	56,094	60,917
	17,381	3,642	13,739
	405,370	253,215	152,155
Total System-Wide Support Services	\$ 10,777,771	\$ 5,235,130	\$ 5,542,641
	\$ -	\$ -	\$ -
	197,756	53,227	144,529
Total Ancillary Services	\$ 197,756	\$ 53,227	\$ 144,529
	\$ 1,068,000	\$ 454,202	\$ 613,798
Total Non-Programmed Charges	\$ 1,068,000	\$ 454,202	\$ 613,798
TOTAL FUND EXPENDITURES	\$ 24,875,000	\$ 11,670,520	\$ 13,204,480

	% of Budget	Prior YTD
	42.9%	\$ 4,053,624
	48.4%	708,055
	53.6%	161,942
	51.7%	902,323
	62.7%	359,245
	48.0%	513,874
	46.0%	\$ 6,699,063
	51.8%	\$ 212,255
	59.4%	107,278
	4261.2%	26,609
	43.0%	489,147
	44.1%	3,708,495
	68.5%	1,057,529
	55.5%	74,549
	21.0%	2,279
	63.6%	227,234
	48.9%	\$ 5,905,375
	48.5%	\$ 19,017
	26.9%	56,533
	30.4%	\$ 75,550
	42.5%	\$ 309,432
	N/A	2,387
	42.6%	\$ 311,819
TOTAL FUND EXPENDITURES	46.9%	\$ 12,991,807

% of Budget

	348.5%	\$ 140,787
	30.3%	115,598
	39.9%	68,265
	50.0%	11,762,885
	65.9%	47,776
	35.6%	284,800
	37.1%	187,844
	0.0%	1,686
TOTAL FUND REVENUES	49.1%	\$ 12,609,641

% of Budget

	42.9%	\$ 4,053,624
	48.4%	708,055
	53.6%	161,942
	51.7%	902,323
	62.7%	359,245
	48.0%	513,874
	46.0%	\$ 6,699,063

	Current Budget	YTD Activity	YTD Balance
	\$ 856,860	\$ 416,966	\$ 439,894
	540,793	253,121	287,672
	153,546	63,190	90,356
	9,904	9,904	0
	16,000	17,342	(1,342)
	201,400	31,822	169,578
Total Instructional Services	\$ 1,778,503	\$ 792,345	\$ 986,158
	\$ 1,967	\$ 5,592	\$ (3,625)
	42,050	32,188	9,862
	431	431	0
	232,646	79,371	153,275
	(107,090)	(9,470)	(97,620)
	73,830	30,655	43,175
	30,200	25,666	4,534
	-	-	-
	11,928	12,022	(94)
Total System-Wide Support Services	\$ 285,962	\$ 176,455	\$ 109,507
	\$ 38,432	\$ 18,649	\$ 19,783
Total Ancillary Services	\$ 38,432	\$ 18,649	\$ 19,783
	\$ -	\$ -	\$ -
Total Non-Programmed Charges	\$ -	\$ 500	\$(500)
TOTAL FUND EXPENDITURES	\$ 2,102,897	\$ 987,948	\$ 1,114,949

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of December 31, 2016**

REVENUES:

	Current Budget	YTD Activity	YTD Balance	Prior YTD
3400 State Allocations	-	-	\$ -	-
4100 County Appropriation	1,600,000	799,998	800,002	500,000
4400 Windsor-Aughtry Donations		11,401	(11,401)	10,000
4800 Local Restricted		10,000	(10,000)	-
4900 Fund Balance Appropriated		-	-	-
Total Fund Revenues	\$ 1,600,000	\$ 821,399	\$ 778,601	\$ 510,000

EXPENDITURES:

	Current Budget	YTD Activity	YTD Balance	Prior YTD
5100 Regular Instructional Services-Equipment	600,000	\$ 606,192	\$ (6,192)	29,408
6400 Technology Support Services	30,000	20,629	9,371	-
6500 Operational Support Services	80,000	68,737	11,263	40,000
9000 Capital Outlay-Land/Buildings	890,000	638,363	251,637	613,505
Total Fund Expenditures	\$ 1,600,000	\$ 1,333,921	\$ 266,079	\$ 682,913