

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 1, 2017

SUBJECT: Henderson County Public Schools Financial Reports –
March 2017

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools March 2017 Local Current Expense Fund / Other Restricted Funds and Capital Outlay Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools March 2017 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools March 2017 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of March 31, 2017

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
3200 State Sources	\$ -	\$ -	\$ -	\$ 49,000	\$ 171,756	\$ (122,756)
3700 Federal Sources-Restricted	-	-	-	746,156	314,971	431,185
3800 Other Federal-ROTC	-	-	-	180,000	120,813	59,187
4100 County Appropriation	24,320,000	18,240,003	6,079,997	-	-	-
4200 Local - Tuition/Fees	-	-	-	72,653	72,626	27
4400 Local-Unrestricted	555,000	404,523	150,477	166,896	100,848	66,048
4800 Local-Restricted	-	-	-	850,622	496,998	353,624
4900 Fund Balance Approp/Interfund Transfer	-	-	-	37,570	69	37,501
TOTAL FUND REVENUES	\$ 24,875,000	\$ 18,644,526	\$ 6,230,474	\$ 2,102,897	\$ 1,278,082	\$ 824,815

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			Prior YTD
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance	
Instructional Services:							
5100 Regular Instructional Services	\$ 8,416,298	\$ 4,721,744	\$ 3,694,554	\$ 856,860	\$ 629,058	\$ 227,802	\$ 5,005,226
5200 Special Populations Services	983,221	536,605	446,616	540,793	256,886	283,907	871,955
5300 Alternative Programs and Services	150,860	144,316	6,544	153,546	102,103	51,443	209,690
5400 School Leadership Services	1,799,130	1,415,277	383,853	9,904	9,904	0	1,289,504
5500 Co-Curricular Services	576,840	550,610	26,230	16,000	7,395	8,605	532,400
5800 School-Based Support Services	905,124	721,805	183,319	201,400	58,493	142,907	732,955
Total Instructional Services	\$ 12,831,473	\$ 8,090,357	\$ 4,741,116	\$ 1,778,503	\$ 1,063,838	\$ 714,665	\$ 8,641,730
System-Wide Support Services:							
6100 Support and Development Services	\$ 308,294	\$ 219,696	\$ 88,598	\$ 1,967	\$ 6,301	\$ (4,334)	\$ 309,257
6200 Special Population Support	133,368	98,891	34,477	42,050	32,188	9,862	133,080
6300 Alternative Programs	170	35,728	(35,558)	431	431	0	38,716
6400 Technology Support Services	814,396	555,928	258,468	232,646	204,527	28,119	680,933
6500 Operational Support Services	7,530,227	5,009,498	2,520,729	(107,090)	(22,987)	(84,103)	5,865,544
6600 Financial and Human Resource Services	1,451,554	1,137,451	314,103	73,830	61,147	12,683	1,199,385
6700 Accountability Services	117,011	92,099	24,912	30,200	27,432	2,768	111,910
6800 System-Wide Pupil Support Services	17,381	8,209	9,172	-	-	-	7,013
6900 Policy, Leadership and Public Relations	405,370	364,732	40,638	11,928	12,022	(94)	289,069
Total System-Wide Support Services	\$ 10,777,771	\$ 7,522,233	\$ 3,255,538	\$ 285,962	\$ 321,061	\$ (35,099)	\$ 8,434,907
Ancillary Services:							
7100 Community Services	\$ -	\$ -	\$ -	\$ 38,432	\$ 27,358	\$ 11,074	\$ 27,558
7200 Nutrition Services	197,756	55,740	142,016	-	-	-	58,473
Total Ancillary Services	\$ 197,756	\$ 55,740	\$ 142,016	\$ 38,432	\$ 27,358	\$ 11,074	\$ 86,031
Non-Programmed Charges:							
8100 Payments to Other Governmental Units	\$ 1,068,000	\$ 723,749	\$ 344,251	\$ -	\$ -	\$ -	\$ 491,684
8400 Interfund Transfers	-	-	-	-	3,262	(3,262)	1,917
Total Non-Programmed Charges	\$ 1,068,000	\$ 723,749	\$ 344,251	\$ -	\$ 3,262	\$ (3,262)	\$ 493,601
TOTAL FUND EXPENDITURES	\$ 24,875,000	\$ 16,392,078	\$ 8,482,922	\$ 2,102,897	\$ 1,415,519	\$ 687,378	\$ 17,656,269

TOTAL FUND EXPENDITURES

% of Budget

350.5%
42.2%
67.1%
75.0%
100.0%
70.0%
58.4%
0.0%
73.8%

% of Budget

57.7%
52.1%
81.0%
78.8%
94.1%
70.5%
62.7%
72.8%
74.7%
6016.5%
72.6%
67.2%
78.6%
81.2%
47.2%
90.3%
70.9%
71.2%
28.2%
35.2%
67.8%
N/A
68.1%
66.0%

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of March 31, 2017**

REVENUES:

3400 State Allocations
 4100 County Appropriation
 4400 Windsor-Aughtry Donations
 4800 Local Restricted
 4900 Fund Balance Appropriated
Total Fund Revenues

	Current Budget	YTD Activity	YTD Balance
	\$ -	\$ -	\$ -
	1,600,000	1,199,997	400,003
		19,651	(19,651)
		10,000	(10,000)
	\$ 1,600,000	\$ 1,229,648	\$ 370,352

	Prior YTD
	\$ -
	750,000
	13,250
	-
	\$ 763,250

EXPENDITURES:

5100 Regular Instructional Services-Equipment
 6400 Technology Support Services
 6500 Operational Support Services
 9000 Capital Outlay-Land/Buildings
Total Fund Expenditures

	Current Budget	YTD Activity	YTD Balance
	\$ 600,000	\$ 606,877	\$ (6,877)
	30,000	20,629	9,371
	80,000	68,737	11,263
	890,000	732,905	157,095
	\$ 1,600,000	\$ 1,429,148	\$ 170,852

	Prior YTD
	\$ 29,408
	-
	40,000
	632,549
	\$ 701,957