

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: August 7, 2017

SUBJECT: Henderson County Public Schools Financial Report –
May 2017

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools May 2017 Local Current Expense Fund / Other Restricted Funds Report for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools May 2017 Financial Report as presented.

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND			Prior YTD
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance	
3200 State Sources	\$ -	\$ -	\$ -	\$ 50,100	\$ 171,756	\$ (121,656)	\$ 155,787
3700 Federal Sources-Restricted	-	-	-	654,156	653,385	771	690,865
3800 Other Federal-ROTC	-	-	-	180,000	149,492	30,508	157,663
4100 County Appropriation	24,320,000	22,293,337	2,026,663	-	-	-	21,565,289
4200 Local - Tuition/Fees	-	-	-	79,393	74,289	5,104	70,973
4400 Local-Unrestricted	555,000	515,736	39,264	176,959	191,054	(14,095)	631,385
4800 Local-Restricted	-	-	-	862,824	543,540	319,284	356,063
4900 Fund Balance Approp/Interfund Transfer	-	-	-	129,570	69	129,501	1,686
TOTAL FUND REVENUES	\$ 24,875,000	\$ 22,809,073	\$ 2,065,927	\$ 2,133,002	\$ 1,783,585	\$ 349,417	\$ 23,629,711

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	
5100 Regular Instructional Services	\$ 8,273,207	\$ 5,456,785	\$ 2,816,422	\$ 862,660	\$ 742,322	\$ 120,338	\$ 5,860,452
5200 Special Populations Services	1,003,632	570,478	433,154	540,793	289,751	251,042	1,069,836
5300 Alternative Programs and Services	200,210	92,220	107,990	154,266	130,423	23,843	239,375
5400 School Leadership Services	1,844,410	1,705,495	138,915	9,904	9,904	0	1,541,449
5500 Co-Curricular Services	585,240	757,508	(172,268)	16,000	11,013	4,987	738,032
5800 School-Based Support Services	876,412	768,389	108,023	201,400	86,069	115,331	852,152
Total Instructional Services	\$ 12,783,111	\$ 9,350,874	\$ 3,432,237	\$ 1,785,023	\$ 1,269,481	\$ 515,542	\$ 10,301,296
System-Wide Support Services:							
6100 Support and Development Services	\$ 305,294	\$ 267,293	\$ 38,001	\$ 1,967	\$ 11,675	\$ (9,708)	\$ 361,601
6200 Special Population Support	133,368	116,772	16,596	42,050	32,188	9,862	150,281
6300 Alternative Programs	30,445	42,761	(12,316)	431	431	0	46,787
6400 Technology Support Services	851,696	689,848	161,848	232,646	241,558	(8,912)	964,935
6500 Operational Support Services	7,581,397	6,137,635	1,443,762	(102,090)	(55,993)	(46,097)	6,869,342
6600 Financial and Human Resource Services	1,394,584	1,232,094	162,490	83,830	68,278	15,552	1,326,705
6700 Accountability Services	117,011	109,583	7,428	30,200	27,432	2,768	129,587
6800 System-Wide Pupil Support Services	18,381	12,377	6,004	-	-	-	13,100
6900 Policy, Leadership and Public Relations	498,957	425,046	73,911	11,928	12,022	(94)	426,157
Total System-Wide Support Services	\$ 10,931,133	\$ 9,033,409	\$ 1,897,724	\$ 300,962	\$ 337,591	\$ (36,629)	\$ 10,288,495
Ancillary Services:							
7100 Community Services	\$ -	\$ -	\$ -	\$ 38,432	\$ 33,200	\$ 5,232	\$ 33,442
7200 Nutrition Services	92,756	58,096	34,660	-	-	-	59,422
Total Ancillary Services	\$ 92,756	\$ 58,096	\$ 34,660	\$ 38,432	\$ 33,200	\$ 5,232	\$ 92,864
Non-Programmed Charges:							
8100 Payments to Other Governmental Units	\$ 1,068,000	\$ 900,764	\$ 167,236	\$ -	\$ -	\$ -	\$ 609,917
8400 Interfund Transfers	-	-	-	8,585	5,760	2,825	2,837
Total Non-Programmed Charges	\$ 1,068,000	\$ 900,764	\$ 167,236	\$ 8,585	\$ 5,760	\$ 2,825	\$ 612,754
TOTAL FUND EXPENDITURES	\$ 24,875,000	\$ 19,343,143	\$ 5,531,857	\$ 2,133,002	\$ 1,646,032	\$ 486,970	\$ 21,295,409

TOTAL FUND EXPENDITURES