

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 6, 2017

SUBJECT: Henderson County Public Schools Financial Reports –
September 2017

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools September 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 September 2017 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of September 30, 2017

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
REVENUES:				
	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	\$ -	\$ 9,000	\$ 9,000	\$ 9,100
3700 Federal Sources-Restricted	-	70,178	70,178	116,875
3800 Other Federal-ROTC	-	7,954	7,954	19,455
4100 County Appropriation	7,653,900	-	7,653,900	6,080,001
4200 Local -Tuition/Fees	-	23,750	23,750	26,380
4400 Local-Unrestricted	137,648	23,195	160,843	114,742
4800 Local-Restricted	-	109,465	109,465	112,783
4900 Fund Balance Appropriated/Transfer From school	-	-	-	69
TOTAL FUND REVENUES	\$ 7,791,548	\$ 243,542	\$ 8,035,090	\$ 6,479,404
EXPENDITURES:				
Instructional Services:	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	\$ 892,883	\$ 331,373	\$ 1,224,256	\$ 889,311
5200 Special Populations Services	26,561	203,975	230,535	140,815
5300 Alternative Programs and Services	3,108	25,831	28,939	28,431
5400 School Leadership Services	417,429	17,155	434,584	341,012
5500 Co-Curricular Services	31,707	-	31,707	57,813
5800 School-Based Support Services	127,763	20,169	147,932	168,494
Total Instructional Services	\$ 1,499,451	\$ 598,502	\$ 2,097,953	\$ 1,625,875
System-Wide Support Services:				
6100 Support and Development Services	\$ 76,545	\$ 1,915	\$ 78,460	\$ 73,277
6200 Special Population Support	48,417	117,505	165,922	63,338
6300 Alternative Programs	11,362	431	11,793	13,585
6400 Technology Support Services	194,913	10,825	205,737	237,509
6500 Operational Support Services	1,667,758	(18,856)	1,648,902	1,524,932
6600 Financial and Human Resource Services	854,824	10,489	865,313	891,368
6700 Accountability Services	26,726	21,600	48,326	47,515
6800 System-Wide Pupil Support Services	9,817	-	9,817	369
6900 Policy, Leadership and Public Relations	168,769	11,519	180,288	114,707
Total System-Wide Support Services	\$ 3,059,131	\$ 155,428	\$ 3,214,559	\$ 2,966,601
Ancillary Services:				
7100 Community Services	\$ -	\$ 9,062	\$ 9,062	\$ 8,679
7200 Nutrition Services	-	-	-	733
Total Ancillary Services	\$ -	\$ 9,062	\$ 9,062	\$ 9,412
Non-Programmed Charges:				
8100 Payments to Other Governmental Units	\$ 243,040	\$ -	\$ 243,040	\$ 149,288
8400 Interfund Transfers	\$ -	\$ -	\$ -	\$ 420
Total Non-Programmed Charges	\$ 243,040	\$ -	\$ 243,040	\$ 149,708
TOTAL FUND EXPENDITURES	\$ 4,801,622	\$ 762,992	\$ 5,564,614	\$ 4,751,596

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of September 30, 2017

REVENUES:

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

	Current Budget	YTD Activity	YTD Balance	Prior Year
\$	-	\$ -	\$ -	-
	2,600,000	522,223	2,077,777	399,999
		5,498	(5,498)	2,750
		18,900	(18,900)	-
	105,000	-	105,000	-
\$	2,705,000	\$ 546,621	\$ 2,158,379	\$ 402,749

EXPENDITURES:

5100 Regular Instructional Services-Equipment
6500 Operational Support Services
7200 Nutrition Services
9000 Capital Outlay-Land/Buildings
Total Fund Expenditures

	Current Budget	YTD Activity	YTD Balance	Prior Year
\$	600,000	\$ 545,708	\$ 54,292	599,204
	-	25,927	(25,927)	60,025
	-	2,510	(2,510)	-
	2,105,000	653,120	1,451,880	494,699
\$	2,705,000	\$ 1,227,265	\$ 1,477,735	\$ 1,153,928