REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	August 1, 2016
SUBJECT:	Henderson County Public Schools Financial Report – May 2016
PRESENTER:	J. Carey McLelland, Finance Director
ATTACHMENTS:	Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools May 2016 Local Current Expense Fund / Other Restricted Funds Financial Report for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools May 2016 Financial Report as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools May 2016 Financial Report as presented.+

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

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND				
REVENUES:	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
3200 State Sources	$ 45,000	$ -	$ 45,000	$ 44,505	$ 155,787	$ (111,282)	174.1%	$ 9,000
3700 Federal Sources-Restricted	-	-	-	327,668	690,865	(363,197)	210.8%	$ 779,965
3800 Other Federal-ROTC	-	-	-	175,000	157,663	17,337	90.1%	$ 150,654
4100 County Appropriation	23,525,770	21,565,289	1,960,481	-	-	-	91.7%	$ 20,650,426
4200 Local -Tuition/Fees	-	-	-	77,780	70,973	6,807	91.2%	$ 95,912
4400 Local-Unrestricted	565,450	476,920	88,530	150,942	154,465	(3,523)	88.1%	$ 560,444
4800 Local-Restricted	-	-	-	401,873	356,063	45,810	88.6%	$ 413,816
4900 Fund Balance Approp/Interfund Transfer	-	-	-	650,019	1,686	648,333	0.0%	$ -
TOTAL FUND REVENUES	**$ 24,136,220**	**$ 22,042,209**	**$ 2,094,011**	**$ 1,827,787**	**$ 1,587,502**	**$ 240,285**	**91.0%**	**$ 22,660,217**

EXPENDITURES:	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
Instructional Services:								
5100 Regular Instructional Services	$ 8,177,571	$ 5,121,033	$ 3,056,538	$ 745,368	$ 739,419	$ 5,949	65.7%	$ 5,124,185
5200 Special Populations Services	892,029	591,093	300,936	529,131	478,743	50,388	75.3%	1,005,329
5300 Alternative Programs and Services	138,230	88,893	49,337	168,124	150,482	17,642	78.1%	214,615
5400 School Leadership Services	1,760,727	1,531,545	229,182	9,904	9,904	-	87.1%	1,318,454
5500 Co-Curricular Services	684,645	726,857	(42,212)	15,000	11,175	3,825	105.5%	750,251
5800 School-Based Support Services	914,124	851,282	62,842	879	870	9	93.1%	789,233
Total Instructional Services	$ 12,567,326	$ 8,910,703	$ 3,656,623	$ 1,468,406	$ 1,390,593	$ 77,813	73.4%	$ 9,202,067
System-Wide Support Services:								
6100 Support and Development Services	$ 426,413	$ 351,852	$ 74,561	$ 3,542	$ 9,749	$ (6,207)	84.1%	$ 343,134
6200 Special Population Support	127,919	109,957	17,962	40,329	40,324	5	89.3%	122,691
6300 Alternative Programs	55,561	46,787	8,774	50	-	50	84.1%	45,831
6400 Technology Support Services	705,312	733,930	(28,618)	282,491	231,005	51,486	97.7%	926,814
6500 Operational Support Services	7,451,025	6,916,481	534,544	(118,525)	(47,139)	(71,386)	93.7%	7,585,791
6600 Financial and Human Resource Services	1,398,050	1,252,219	145,831	77,130	74,486	2,644	89.9%	1,188,511
6700 Accountability Services	119,756	110,743	9,013	18,800	18,844	(44)	93.5%	119,405
6800 System-Wide Pupil Support Services	23,098	12,778	10,320	-	322	(322)	56.7%	10,652
6900 Policy, Leadership and Public Relations	388,285	414,238	(25,953)	13,920	11,919	2,001	106.0%	326,467
Total System-Wide Support Services	$ 10,695,419	$ 9,948,985	$ 746,434	$ 317,737	$ 339,510	$ (21,773)	93.4%	$ 10,669,296
Ancillary Services:								
7100 Community Services	$ -	$ -	$ -	$ 40,614	$ 33,442	$ 7,172	82.3%	$ 38,114
7200 Nutrition Services	159,025	59,422	99,603	-	-	-	37.4%	54,888
Total Ancillary Services	$ 159,025	$ 59,422	$ 99,603	$ 40,614	$ 33,442	$ 7,172	46.5%	$ 93,002
Non-Programmed Charges:								
8100 Payments to Other Governmental Units	$ 714,450	$ 609,917	$ 104,533	$ -	$ -	$ -	85.4%	$ 439,965
8400 Interfund Transfers	-	-	-	1,030	2,837	(1,807)	N/A	$ -
Total Non-Programmed Charges	$ 714,450	$ 609,917	$ 104,533	$ 1,030	$ 2,837	$ (1,807)	85.6%	$ 439,965
TOTAL FUND EXPENDITURES	**$ 24,136,220**	**$ 19,529,027**	**$ 4,607,193**	**$ 1,827,787**	**$ 1,766,382**	**$ 61,405**	**82.0%**	**$ 20,404,330**