

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 7, 2014

**SUBJECT:** Henderson County Public Schools Financial Report –  
February 2014

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools February 2014 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 February 2014 Financial Report as presented.

*Suggested Motion:*

*I move that the Board of Commissioners approve the Henderson County Public Schools February 2014 Financial Report as presented.*

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS**  
as of February 28, 2014

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
<b>REVENUES:</b>						
3200 State Sources	-	-	\$ -	\$ 48,800	\$ -	\$ 48,800
3500 Federal Sources-Unrestricted	-	-	-	-	-	-
3700 Federal Sources-Restricted	-	-	-	458,210	417,084	41,126
3800 Other Federal-RCTC	-	-	-	205,000	104,016	100,984
4100 County Appropriation	20,943,846	14,047,231	6,896,615	-	-	-
4200 Local -Tuition/Fees	-	-	-	112,427	69,121	43,306
4400 Local-Unrestricted	468,500	298,843	169,657	249,338	82,660	166,678
4800 Local-Restricted	-	-	-	404,364	191,852	212,512
4900 Fund Balance Appropriated	1,437,962	-	1,437,962	230,000	-	230,000
<b>TOTAL FUND REVENUES</b>	<b>\$ 22,850,308</b>	<b>\$ 14,346,074</b>	<b>\$ 8,504,234</b>	<b>\$ 1,708,139</b>	<b>\$ 864,733</b>	<b>\$ 843,406</b>

	Prior YTD	% of Budget
	\$ 11,520	0.0%
	6,051	0.0%
	411,430	91.0%
	115,561	50.7%
	13,800,000	67.1%
	73,081	61.5%
	494,334	53.1%
	203,831	47.4%
	-	0.0%
	<b>\$ 15,115,808</b>	<b>61.9%</b>

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
<b>EXPENDITURES:</b>						
<b>Instructional Services:</b>						
5100 Regular Instructional Services	7,591,088	3,822,616	3,768,472	\$ 522,394	\$ 297,569	\$ 224,825
5200 Special Populations Services	881,403	476,590	404,813	402,277	223,109	179,168
5300 Alternative Programs and Services	56,836	60,912	(4,076)	157,849	87,557	70,292
5400 School Leadership Services	1,400,672	921,696	478,976	33,250	32,184	1,066
5500 Co-Curricular Services	691,805	366,672	325,133	15,500	7,059	8,441
5800 School-Based Support Services	804,052	505,659	298,393	-	5,550	(5,550)
<b>Total Instructional Services</b>	<b>\$ 11,425,856</b>	<b>\$ 6,154,146</b>	<b>\$ 5,271,710</b>	<b>\$ 1,131,270</b>	<b>\$ 653,027</b>	<b>\$ 478,243</b>

	Prior YTD	% of Budget
	\$ 4,543,928	50.8%
	708,048	54.5%
	145,685	69.2%
	937,432	66.5%
	377,838	52.8%
	479,347	63.6%
	7,192,278	54.2%

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	414,032	262,029	152,003	\$ 7,518	\$ 2,745	\$ 4,773
6200 Special Population Support	196,814	133,902	62,912	-	-	-
6300 Alternative Programs	53,530	32,573	20,957	-	-	-
6400 Technology Support Services	811,876	431,859	380,017	439,411	214,837	224,574
6500 Operational Support Services	7,859,050	5,111,515	2,747,535	(48,232)	(26,301)	(21,931)
6600 Financial and Human Resource Services	1,013,757	926,131	87,626	92,512	23,009	69,503
6700 Accountability Services	192,489	129,532	62,957	39,950	14,247	25,703
6800 System-Wide Pupil Support Services	23,649	7,216	16,433	-	-	-
6900 Policy, Leadership and Public Relations	365,187	233,282	131,905	11,928	11,282	646
<b>Total System-Wide Support Services</b>	<b>\$ 10,930,384</b>	<b>\$ 7,268,040</b>	<b>\$ 3,662,344</b>	<b>\$ 543,087</b>	<b>\$ 239,818</b>	<b>\$ 303,269</b>

	Prior YTD	% of Budget
	\$ 283,099	62.8%
	194,266	68.0%
	33,636	60.9%
	849,959	51.7%
	5,477,056	65.1%
	896,456	85.8%
	137,720	61.9%
	61,039	30.5%
	243,628	64.9%
	<b>\$ 8,176,859</b>	<b>65.4%</b>

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
<b>Ancillary Services:</b>						
7100 Community Services	2,000	-	2,000	\$ 33,782	\$ 22,898	\$ 10,884
7200 Nutrition Services	94,808	52,822	41,986	-	-	-
<b>Total Ancillary Services</b>	<b>\$ 96,808</b>	<b>\$ 52,822</b>	<b>\$ 43,986</b>	<b>\$ 33,782</b>	<b>\$ 22,898</b>	<b>\$ 10,884</b>

	Prior YTD	% of Budget
	\$ 29,737	64.0%
	38,780	55.7%
	68,517	58.0%

	Prior YTD	% of Budget
	\$ 276,828	61.7%
	\$ 276,828	61.7%
	<b>\$ 15,714,482</b>	<b>59.6%</b>

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governmental Units	397,260	245,047	152,213	\$ -	\$ -	\$ -
<b>Total Non-Programmed Charges</b>	<b>\$ 397,260</b>	<b>\$ 245,047</b>	<b>\$ 152,213</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 22,850,308</b>	<b>\$ 13,720,055</b>	<b>\$ 9,130,253</b>	<b>\$ 1,708,139</b>	<b>\$ 915,743</b>	<b>\$ 792,396</b>