

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 12, 2014

SUBJECT: Henderson County Public Schools Financial Reports –
March 2014

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools March 2014 Local Current Expense Fund / Other Restricted Funds and Capital Outlay Financial Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools March 2014 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools March 2014 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of March 31, 2014

REVENUES:

3200 State Sources	
3500 Federal Sources-Unrestricted	
3700 Federal Sources-Restricted	
3800 Other Federal-ROTC	
4100 County Appropriation	
4200 Local -Tuition/Fees	
4400 Local-Unrestricted	
4800 Local-Restricted	
4900 Fund Balance Appropriated	

TOTAL FUND REVENUES

LOCAL CURRENT EXPENSE FUND			
	Current Budget	YTD Activity	YTD Balance
\$	-	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	20,943,846	15,803,134	5,140,712
	-	-	-
	468,500	338,068	130,432
	-	-	-
	1,437,962	-	1,437,962
\$	22,850,308	\$ 16,141,202	\$ 6,709,106

OTHER RESTRICTED FUND			
	Current Budget	YTD Activity	YTD Balance
\$	48,800	\$ -	\$ 48,800
	458,210	549,207	(90,997)
	205,000	119,731	85,269
	-	-	-
	112,427	91,081	21,346
	249,338	86,122	163,216
	404,364	293,859	110,505
	230,000	-	230,000
\$	1,708,139	\$ 1,139,999	\$ 568,140

% of Budget

0.0%
0.0%
119.9%
58.4%
75.5%
81.0%
59.1%
72.7%
0.0%
70.4%

Prior YTD

\$ 11,520
6,051
503,659
132,308
15,525,000
87,381
558,182
228,615
-
\$ 17,052,716

EXPENDITURES:

Instructional Services:

5100 Regular Instructional Services	
5200 Special Populations Services	
5300 Alternative Programs and Services	
5400 School Leadership Services	
5500 Co-Curricular Services	
5800 School-Based Support Services	

Total Instructional Services

LOCAL CURRENT EXPENSE FUND			
	Current Budget	YTD Activity	YTD Balance
\$	7,591,088	\$ 4,208,292	\$ 3,382,796
	881,403	501,203	380,200
	56,836	64,495	(7,659)
	1,400,672	1,015,812	384,860
	691,805	504,541	187,264
	804,052	549,478	254,574
\$	11,425,856	\$ 6,843,822	\$ 4,582,034

System-Wide Support Services:

6100 Support and Development Services	
6200 Special Population Support	
6300 Alternative Programs	
6400 Technology Support Services	
6500 Operational Support Services	
6600 Financial and Human Resource Services	
6700 Accountability Services	
6800 System-Wide Pupil Support Services	
6900 Policy, Leadership and Public Relations	

Total System-Wide Support Services

OTHER RESTRICTED FUND			
	Current Budget	YTD Activity	YTD Balance
\$	522,394	\$ 335,854	\$ 186,540
	402,277	285,470	116,807
	157,849	103,127	54,722
	33,250	33,089	161
	15,500	13,385	2,115
	-	5,550	(5,550)
\$	1,131,270	\$ 776,475	\$ 354,795

OTHER RESTRICTED FUND			
	Current Budget	YTD Activity	YTD Balance
\$	414,032	\$ 292,509	\$ 121,523
	196,814	148,793	48,021
	53,530	36,428	17,102
	811,876	478,626	333,250
	7,859,050	5,793,135	2,065,915
	1,013,757	950,857	62,900
	192,489	146,275	46,214
	23,649	10,858	12,791
	365,187	247,909	117,278
\$	10,930,384	\$ 8,105,388	\$ 2,824,996

Ancillary Services:

7100 Community Services	
7200 Nutrition Services	

Total Ancillary Services

Non-Programmed Charges:

8100 Payments to Other Governmental Units	
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Total Non-Programmed Charges

56.0%
61.3%
78.1%
73.1%
73.2%
69.0%
60.7%

\$ 4,954,460
766,384
159,187
1,007,233
519,948
533,547
\$ 7,940,758

70.2%
75.6%
68.1%
57.8%
73.8%
90.2%
69.1%
45.9%
68.7%
73.2%

\$ 319,569
216,986
37,460
971,146
6,129,560
927,005
151,435
69,441
264,062
\$ 9,086,663

72.0%
56.6%
60.8%

\$ 32,555
39,645
\$ 72,200

TOTAL FUND EXPENDITURES

\$ 1,708,139	\$ 1,090,172	\$ 617,967
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\$ 22,850,308	\$ 15,288,664	\$ 7,561,644
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HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of March 31, 2014

REVENUES:

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

	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
	\$ 81,214	\$ -	\$ 81,214	0.0%	\$ 38,887
	1,127,000	750,000	377,000	66.5%	375,000
	-	4,500	(4,500)	0.0%	5,250
	12,022	-	12,022	0.0%	-
	\$ 1,220,236	\$ 754,500	\$ 465,736	61.8%	\$ 419,137

EXPENDITURES:

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

	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
	\$ 300,000	\$ 99,135	\$ 200,865	33.0%	\$ 253,181
	93,236	12,203	81,033	13.1%	7,740
	827,000	363,380	463,620	43.9%	517,706
	\$ 1,220,236	\$ 474,718	\$ 745,518	38.9%	\$ 778,626