

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 3, 2014

SUBJECT: Henderson County Public Schools Financial Report --
September 2014

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools September 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 September 2014 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of September 30, 2014

REVENUES:	LOCAL CURRENT EXPENSE		OTHER RESTRICTED FUND		Combined Total		Prior YTD
	YTD Activity		YTD Activity				
3700 Federal Sources-Restricted	\$ -		\$ 10,649		\$ 10,649		\$ 77,805
3800 Other Federal-ROTC	-		20,571		20,571		27,675
4100 County Appropriation	5,531,112		-		5,531,112		5,267,711
4200 Local - Tuition/Fees	-		34,306		34,306		37,388
4400 Local-Unrestricted	125,125		17,380		142,505		125,404
4800 Local-Restricted	-		27,641		27,641		49,068
TOTAL FUND REVENUES	\$ 5,656,237		\$ 110,547		\$ 5,766,784		\$ 5,585,053

EXPENDITURES:	LOCAL CURRENT EXPENSE		OTHER RESTRICTED FUND		Combined Total		Prior YTD
	YTD Activity		YTD Activity				
Instructional Services:							
5100 Regular Instructional Services	\$ 667,801		\$ 122,449		\$ 790,251		\$ 939,374
5200 Special Populations Services	94,077		34,451		128,528		123,036
5300 Alternative Programs and Services	3,541		27,112		30,653		26,514
5400 School Leadership Services	285,144		10,334		295,479		285,276
5500 Co-Curricular Services	55,904		650		56,554		87,294
5800 School-Based Support Services	115,168		2,535		117,703		123,297
Total Instructional Services	\$ 1,221,636		\$ 197,532		\$ 1,419,168		\$ 1,584,791

EXPENDITURES:	LOCAL CURRENT EXPENSE		OTHER RESTRICTED FUND		Combined Total		Prior YTD
	YTD Activity		YTD Activity				
System-Wide Support Services:							
6100 Support and Development Services	\$ 93,509		\$ 851		\$ 94,360		\$ 82,157
6200 Special Population Support	36,446		-		36,446		48,494
6300 Alternative Programs	11,895		-		11,895		11,565
6400 Technology Support Services	202,868		75,577		278,445		348,590
6500 Operational Support Services	1,814,034		(36,226)		1,777,808		1,631,457
6600 Financial and Human Resource Services	822,633		20,222		842,855		744,784
6700 Accountability Services	36,606		14,950		51,556		77,475
6800 System-Wide Pupil Support Services	594		-		594		-
6900 Policy, Leadership and Public Relations	111,729		11,928		123,657		78,503
Total System-Wide Support Services	\$ 3,130,312		\$ 87,302		\$ 3,217,615		\$ 3,023,024

EXPENDITURES:	LOCAL CURRENT EXPENSE		OTHER RESTRICTED FUND		Combined Total		Prior YTD
	YTD Activity		YTD Activity				
Ancillary Services:							
7100 Community Services	\$ -		\$ 15,942		\$ 15,942		\$ 7,956
7200 Nutrition Services	-		-		-		1,715
Total Ancillary Services	\$ -		\$ 15,942		\$ 15,942		\$ 9,671

EXPENDITURES:	LOCAL CURRENT EXPENSE		OTHER RESTRICTED FUND		Combined Total		Prior YTD
	YTD Activity		YTD Activity				
Non-Programmed Charges:							
8100 Payments to Other Governmental Units	\$ 87,884		\$ -		\$ 87,884		\$ 69,367
Total Non-Programmed Charges	\$ 87,884		\$ -		\$ 87,884		\$ 69,367
TOTAL FUND EXPENDITURES	\$ 4,439,832		\$ 300,777		\$ 4,740,609		\$ 4,686,854

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY**

as of September 30, 2014

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 YTD Activity
	\$	-	\$	-
	1,000,000	250,000	\$ 750,000	250,000
		3,000	\$ (3,000)	1,500
		-	\$ -	-
		-	\$ -	-
	\$ 1,000,000	\$ 253,000	\$ 747,000	\$ 251,500

EXPENDITURES:

5100 Regular Instructional Services-Equipment
9000 Capital Outlay-Land/Buildings

Total Fund Expenditures

	Current Budget	YTD Activity	YTD Balance	Prior YTD Activity
	\$ 300,000	-	\$ 300,000	-
	700,000	462,313	\$ 237,687	15,300
	\$ 1,000,000	\$ 462,313	\$ 537,687	\$ 15,300