

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 2, 2015

SUBJECT: Henderson County Public Schools Financial Reports –
December 2014

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND			Prior YTD
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance	
REVENUES:							
3200 State Sources	\$ 45,000	\$ -	\$ 45,000	\$ 53,800	\$ -	\$ 53,800	\$ -
3700 Federal Sources-Restricted	-	-	-	457,299	404,668	52,631	124,777
3800 Other Federal-ROTC	-	-	-	195,000	67,715	127,285	72,794
4100 County Appropriation	22,519,970	11,102,304	11,417,666	-	-	-	10,535,423
4200 Local - Tuition/Fees	-	-	-	120,705	52,118	68,587	64,717
4400 Local-Unrestricted	530,000	222,652	307,348	246,913	78,796	168,117	282,452
4800 Local-Restricted	-	-	-	509,226	246,360	262,866	155,733
4900 Fund Balance Appropriated	176,612	-	176,612	-	-	-	-
TOTAL FUND REVENUES	\$ 23,271,582	\$ 11,324,956	\$ 11,946,626	\$ 1,582,943	\$ 849,657	\$ 733,286	\$ 11,235,896

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND			Prior YTD
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance	
EXPENDITURES:							
Instructional Services:							
5100 Regular Instructional Services	\$ 7,619,758	\$ 3,322,575	\$ 4,297,183	\$ 524,294	\$ 246,652	\$ 277,642	\$ 3,407,574
5200 Special Populations Services	818,255	556,803	261,452	285,561	89,919	195,642	625,455
5300 Alternative Programs and Services	76,166	45,482	30,684	174,086	76,545	97,541	99,728
5400 School Leadership Services	1,405,028	737,180	667,848	10,550	13,671	(3,121)	759,122
5500 Co-Curricular Services	600,403	347,012	253,391	15,000	10,402	4,598	368,577
5800 School-Based Support Services	749,568	472,467	277,101	-	9,100	(9,100)	412,342
Total Instructional Services	\$ 11,269,178	\$ 5,481,518	\$ 5,787,660	\$ 1,009,491	\$ 446,289	\$ 563,202	\$ 5,672,797
System-Wide Support Services:							
6100 Support and Development Services	\$ 414,088	\$ 205,783	\$ 208,305	\$ 1,000	\$ 6,125	\$ (5,125)	\$ 206,818
6200 Special Population Support	133,992	74,389	59,603	-	-	-	104,121
6300 Alternative Programs	54,313	25,811	28,502	-	-	-	24,864
6400 Technology Support Services	746,511	405,800	340,711	558,145	100,578	457,567	547,752
6500 Operational Support Services	8,198,046	3,902,632	4,295,414	(105,894)	(46,027)	(59,867)	3,640,462
6600 Financial and Human Resource Services	1,219,385	966,826	252,559	48,290	24,361	23,929	894,451
6700 Accountability Services	190,648	76,155	114,493	14,950	14,950	-	117,160
6800 System-Wide Pupil Support Services	21,545	2,273	19,272	-	-	-	5,216
6900 Policy, Leadership and Public Relations	343,822	229,217	114,605	14,830	11,928	2,902	203,661
Total System-Wide Support Services	\$ 11,322,350	\$ 5,888,886	\$ 5,433,464	\$ 531,321	\$ 111,915	\$ 419,406	\$ 5,744,504
Ancillary Services:							
7100 Community Services	-	-	-	42,131	25,816	16,315	17,047
7200 Nutrition Services	155,913	54,100	101,813	-	-	-	50,637
Total Ancillary Services	\$ 155,913	\$ 54,100	\$ 101,813	\$ 42,131	\$ 25,816	\$ 16,315	\$ 67,684
Non-Programmed Charges:							
8100 Payments to Other Governmental Units	\$ 524,141	\$ 219,420	\$ 304,721	\$ -	\$ -	\$ -	\$ 175,937
Total Non-Programmed Charges	\$ 524,141	\$ 219,420	\$ 304,721	\$ -	\$ -	\$ -	\$ 175,937
TOTAL FUND EXPENDITURES	\$ 23,271,582	\$ 11,643,925	\$ 11,627,657	\$ 1,582,943	\$ 584,020	\$ 998,923	\$ 11,660,921

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of December 31, 2014

REVENUES:

4100 County Appropriation
4400 Windsor-Aughtry Donations
4800 Local Restricted
4900 Fund Balance Appropriated
Total Fund Revenues

	Current Budget	YTD Activity	YTD Balance	Prior YTD
	1,000,000	500,000	500,000	500,000
	-	6,250	(6,250)	3,000
	-	7,110	(7,110)	-
	70,000	-	70,000	-
	\$ 1,070,000	\$ 513,360	\$ 556,640	\$ 503,000

EXPENDITURES:

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

	Current Budget	YTD Activity	YTD Balance	Prior YTD
	\$ 293,500	-	\$ 293,500	\$ 108,455
	-	-	-	198,713
	776,500	647,010	129,490	750
	\$ 1,070,000	\$ 647,010	\$ 422,990	\$ 307,918