

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 2, 2015

SUBJECT: Henderson County Public Schools Financial Reports –
January 2015

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools January 2015 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 January 2015 Financial Report as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools January 2015 Financial Report as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of January 31, 2015

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	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	-	-	-	457,289	622,525	(165,226)
3800 Other Federal-ROTC	-	-	-	195,000	82,599	112,401
4100 County Appropriation	22,519,970	13,011,928	9,508,042	-	-	-
4200 Local - Tuition/Fees	-	-	-	120,705	61,744	58,961
4400 Local-Unrestricted	530,000	264,628	265,372	246,913	81,119	165,794
4800 Local-Restricted	-	-	-	509,226	247,574	261,652
4900 Fund Balance Appropriated	176,612	-	176,612	-	-	-
TOTAL FUND REVENUES	\$ 23,271,582	\$ 13,276,556	\$ 9,995,026	\$ 1,582,943	\$ 1,095,561	\$ 487,382

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
EXPENDITURES:						
Instructional Services:						
5100 Regular Instructional Services	\$ 7,619,758	\$ 3,347,844	\$ 4,271,914	\$ 524,294	\$ 284,479	\$ 239,815
5200 Special Populations Services	818,255	581,045	237,210	285,561	161,857	123,704
5300 Alternative Programs and Services	76,166	60,986	15,180	174,086	92,069	82,017
5400 School Leadership Services	1,405,028	830,612	574,416	10,550	13,671	(3,121)
5500 Co-Curricular Services	600,403	353,968	246,435	15,000	8,358	6,642
5800 School-Based Support Services	749,568	540,329	209,239	-	9,100	(9,100)
Total Instructional Services	\$ 11,269,178	\$ 5,714,784	\$ 5,554,394	\$ 1,009,491	\$ 569,534	\$ 439,957

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
System-Wide Support Services:						
6100 Support and Development Services	\$ 414,088	\$ 235,521	\$ 178,567	\$ 1,000	\$ 3,823	\$ (2,823)
6200 Special Population Support	133,992	87,088	46,904	-	-	-
6300 Alternative Programs	54,313	29,776	24,537	-	-	-
6400 Technology Support Services	746,511	512,050	234,461	558,145	104,995	453,150
6500 Operational Support Services	8,198,046	4,742,234	3,455,812	(105,894)	(47,400)	(58,494)
6600 Financial and Human Resource Services	1,219,385	1,007,308	212,077	48,290	25,600	22,690
6700 Accountability Services	190,648	92,080	98,568	14,950	14,975	(25)
6800 System-Wide Pupil Support Services	21,545	3,423	18,122	-	-	-
6900 Policy, Leadership and Public Relations	343,822	247,463	96,359	14,830	11,928	2,902
Total System-Wide Support Services	\$ 11,322,350	\$ 6,956,943	\$ 4,365,407	\$ 531,321	\$ 113,920	\$ 417,401

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
Ancillary Services:						
7100 Community Services	\$ -	\$ -	\$ -	\$ 42,131	\$ 28,386	\$ 13,745
7200 Nutrition Services	155,913	54,484	101,429	-	-	-
Total Ancillary Services	\$ 155,913	\$ 54,484	\$ 101,429	\$ 42,131	\$ 28,386	\$ 13,745

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
Non-Programmed Charges:						
8100 Payments to Other Governmental Units	\$ 524,141	\$ 262,452	\$ 261,689	\$ -	\$ -	\$ -
Total Non-Programmed Charges	\$ 524,141	\$ 262,452	\$ 261,689	\$ -	\$ -	\$ -
TOTAL FUND EXPENDITURES	\$ 23,271,582	\$ 12,988,663	\$ 10,282,919	\$ 1,582,943	\$ 711,840	\$ 871,103

	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
	\$ 53,800	\$ -	\$ 53,800	0.0%	\$ -
	457,289	622,525	(165,226)	136.1%	137,816
	195,000	82,599	112,401	42.4%	88,301
	-	-	-	57.8%	12,291,327
	120,705	61,744	58,961	51.2%	65,946
	246,913	81,119	165,794	44.5%	343,150
	509,226	247,574	261,652	48.6%	191,852
	-	-	-	0.0%	-
	\$ 1,582,943	\$ 1,095,561	\$ 487,382	57.8%	\$ 13,118,391

	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
	\$ 524,294	\$ 284,479	\$ 239,815	44.6%	\$ 3,766,856
	285,561	161,857	123,704	67.3%	669,355
	174,086	92,069	82,017	61.2%	132,624
	10,550	13,671	(3,121)	59.6%	853,808
	15,000	8,358	6,642	58.9%	370,633
	-	9,100	(9,100)	73.3%	469,437
	\$ 1,009,491	\$ 569,534	\$ 439,957	51.2%	\$ 6,262,713

	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
	\$ 1,000	\$ 3,823	\$ (2,823)	57.7%	\$ 234,556
	-	-	-	65.0%	119,011
	-	-	-	54.8%	28,719
	558,145	104,995	453,150	47.3%	595,002
	(105,894)	(47,400)	(58,494)	58.0%	4,414,552
	48,290	25,600	22,690	81.5%	916,986
	14,950	14,975	(25)	52.1%	131,805
	-	-	-	15.9%	6,596
	14,830	11,928	2,902	72.3%	223,094
	\$ 531,321	\$ 113,920	\$ 417,401	59.7%	\$ 6,670,322

	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
	\$ 42,131	\$ 28,386	\$ 13,745	67.4%	\$ 19,938
	-	-	-	34.9%	51,866
	\$ 42,131	\$ 28,386	\$ 13,745	41.8%	\$ 71,804

	Current Budget	YTD Activity	YTD Balance	% of Budget	Prior YTD
	\$ -	\$ -	\$ -	50.1%	\$ 210,194
	\$ -	\$ -	\$ -	50.1%	\$ 210,194
	\$ 1,582,943	\$ 711,840	\$ 871,103	55.1%	\$ 13,215,033