

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: April 15, 2015

SUBJECT: Henderson County Public Schools Financial Report –
February 2015

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of February 28, 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	-	-	-	457,299	651,950	(194,651)
3800 Other Federal-ROTC	-	-	-	195,000	99,275	95,725
4100 County Appropriation	22,519,970	14,921,553	7,598,417	-	-	-
4200 Local-Tuition/Fees	-	-	-	120,705	63,844	56,861
4400 Local-Unrestricted	530,000	298,125	231,875	246,913	85,409	161,504
4800 Local-Restricted	-	-	-	509,226	247,581	261,645
4900 Fund Balance Appropriated	176,612	-	176,612	-	-	-
TOTAL FUND REVENUES	\$ 23,271,582	\$ 15,219,678	\$ 8,051,904	\$ 1,582,943	\$ 1,148,059	\$ 434,884
				% of Budget		Prior YTD
				0.0%		\$ -
				142.6%		417,084
				50.9%		104,016
				66.3%		14,047,231
				52.9%		69,121
				49.4%		381,503
				48.6%		191,852
				0.0%		-
				65.9%		\$ 15,210,807

	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	\$ 3,712,404	\$ 3,907,354	\$ 524,294	\$ 319,328	\$ 204,966
5200 Special Populations Services	818,255	608,946	209,309	285,561	170,229	115,332
5300 Alternative Programs and Services	76,166	61,180	14,986	174,086	108,880	65,206
5400 School Leadership Services	1,405,028	938,492	466,536	10,550	13,281	(2,731)
5500 Co-Curricular Services	600,403	367,225	233,178	15,000	12,307	2,693
5800 School-Based Support Services	749,568	594,585	154,983	-	6,516	(6,516)
Total Instructional Services	\$ 11,269,178	\$ 6,282,832	\$ 4,986,346	\$ 1,009,491	\$ 630,541	\$ 378,950
				% of Budget		Prior YTD
				49.5%		\$ 4,120,185
				70.6%		699,699
				68.0%		148,469
				67.2%		953,879
				61.7%		373,731
				80.2%		511,209
				56.3%		-
				65.4%		264,775
				71.6%		133,902
				62.1%		32,573
				51.7%		646,696
				65.1%		5,085,213
				83.6%		949,140
				61.2%		143,779
				29.2%		7,216
				77.3%		244,564
				65.9%		\$ 7,507,858

	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	\$ 266,512	\$ 147,576	\$ 1,000	\$ 4,971	\$ (3,971)
6200 Special Population Support	133,992	95,989	38,003	-	-	-
6300 Alternative Programs	54,313	33,741	20,572	-	-	-
6400 Technology Support Services	746,511	561,982	184,529	558,145	112,032	446,113
6500 Operational Support Services	8,198,046	5,312,060	2,885,986	(105,894)	(47,665)	(58,229)
6600 Financial and Human Resource Services	1,219,385	1,033,647	185,738	48,290	26,629	21,661
6700 Accountability Services	190,648	110,940	79,708	14,950	14,987	(37)
6800 System-Wide Pupil Support Services	21,545	6,297	15,248	-	-	-
6900 Policy, Leadership and Public Relations	343,822	265,351	78,471	14,830	11,928	2,902
Total System-Wide Support Services	\$ 11,322,350	\$ 7,686,519	\$ 3,635,831	\$ 531,321	\$ 122,882	\$ 408,439
				% of Budget		Prior YTD
				72.7%		\$ 22,898
				35.0%		52,822
				43.0%		75,720
				58.7%		245,047
				58.7%		245,047
				60.8%		\$ 14,635,797

	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	\$ 30,635	\$ 11,496
7200 Nutrition Services	155,913	54,540	101,373	-	-	-
Total Ancillary Services	\$ 155,913	\$ 54,540	\$ 101,373	\$ 42,131	\$ 30,635	\$ 11,496
Non-Programmed Charges:						
8100 Payments to Other Governmental Units	\$ 524,141	\$ 307,589	\$ 216,552	\$ -	\$ -	\$ -
Total Non-Programmed Charges	\$ 524,141	\$ 307,589	\$ 216,552	\$ -	\$ -	\$ -
TOTAL FUND EXPENDITURES	\$ 23,271,582	\$ 14,331,480	\$ 8,940,102	\$ 1,582,943	\$ 784,058	\$ 798,885