

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 4, 2015

SUBJECT: Henderson County Public Schools Financial Reports –
March 2015

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools March 2015 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 2015 Financial Reports as presented.

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
REVENUES:	\$ 45,000	\$ -	\$ 45,000	\$ 53,800	\$ -	\$ 53,800
3200 State Sources	-	-	-	457,299	718,505	(261,206)
3700 Federal Sources-Restricted	-	-	-	195,000	116,325	78,675
3800 Other Federal-ROTC	22,519,970	16,831,177	5,688,793	-	-	-
4100 County Appropriation	530,000	344,949	185,051	120,705	86,770	33,935
4200 Local - Tuition/Fees	-	-	-	246,913	88,193	158,720
4400 Local-Unrestricted	-	-	-	509,226	352,592	156,634
4800 Local-Restricted	176,612	-	176,612	-	-	-
4900 Fund Balance Appropriated	-	-	-	-	-	-
TOTAL FUND REVENUES	\$ 23,271,582	\$ 17,176,126	\$ 6,095,456	\$ 1,582,943	\$ 1,362,386	\$ 220,557

	% of Budget	Prior YTD
	0.0%	\$ -
	157.1%	549,207
	59.7%	119,731
	74.7%	15,803,134
	71.9%	91,081
	55.8%	424,189
	69.2%	293,859
	0.0%	-
	74.6%	\$ 17,281,201

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
EXPENDITURES:	\$ 7,619,758	\$ 4,036,838	\$ 3,582,920	\$ 524,294	\$ 356,650	\$ 167,644
Instructional Services:	818,255	650,686	167,569	285,561	182,840	102,721
5100 Regular Instructional Services	76,166	61,180	14,986	174,086	124,127	49,959
5200 Special Populations Services	1,405,028	1,096,942	308,086	10,550	11,148	(598)
5300 Alternative Programs and Services	600,403	521,582	78,821	15,000	22,764	(7,764)
5400 School Leadership Services	749,568	649,806	99,762	-	6,746	(6,746)
5500 Co-Curricular Services	11,269,178	7,017,033	4,252,145	\$ 1,009,491	\$ 704,274	\$ 305,217
5800 School-Based Support Services						
Total Instructional Services						
System-Wide Support Services:	\$ 414,088	\$ 272,681	\$ 141,407	\$ 1,000	\$ 3,844	\$ (2,844)
6100 Support and Development Services	133,992	104,890	29,102	-	-	-
6200 Special Population Support	54,313	37,706	16,607	-	-	-
6300 Alternative Programs	746,511	577,289	169,222	558,145	161,278	396,867
6400 Technology Support Services	8,198,046	6,264,953	1,933,093	(105,894)	(58,039)	(47,855)
6500 Operational Support Services	1,219,385	1,078,263	141,122	48,290	50,538	(2,248)
6600 Financial and Human Resource Services	190,648	87,522	103,126	14,950	14,987	(37)
6700 Accountability Services	21,545	6,635	14,910	-	-	-
6800 System-Wide Pupil Support Services	343,822	285,518	58,304	14,830	11,928	2,902
6900 Policy, Leadership and Public Relations	11,322,350	8,715,456	2,606,894	\$ 531,321	\$ 184,536	\$ 346,785
Total System-Wide Support Services						
Ancillary Services:	\$ -	\$ -	\$ -	\$ 42,131	\$ 33,098	\$ 9,033
7100 Community Services	155,913	54,888	101,025	-	-	-
7200 Nutrition Services	155,913	54,888	101,025	\$ 42,131	\$ 33,098	\$ 9,033
Total Ancillary Services						
Non-Programmed Charges:	\$ 524,141	\$ 351,855	\$ 172,286	\$ -	\$ -	\$ -
8100 Payments to Other Governmental Units	524,141	351,855	172,286	-	-	-
Total Non-Programmed Charges						
TOTAL FUND EXPENDITURES	\$ 23,271,582	\$ 16,139,232	\$ 7,132,350	\$ 1,582,943	\$ 921,908	\$ 661,035

	% of Budget	Prior YTD
	53.9%	\$ 4,544,146
	75.5%	786,673
	74.0%	167,622
	78.3%	1,048,902
	88.5%	517,926
	87.6%	555,028
	62.9%	7,620,298
	66.6%	295,977
	78.3%	148,793
	69.4%	36,428
	56.6%	723,216
	76.7%	5,760,789
	89.0%	997,551
	49.9%	160,522
	30.8%	10,858
	82.9%	259,191
	75.1%	8,393,324
	78.6%	25,761
	35.2%	53,671
	44.4%	79,432
	67.1%	285,781
	67.1%	285,781
	68.6%	\$ 16,378,836

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of March 31, 2015**

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	750,000	250,000	750,000
	-	8,250	(8,250)	4,500
	-	7,110	(7,110)	-
	70,000	-	70,000	-
	\$ 1,070,000	\$ 765,360	\$ 304,640	\$ 754,500

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	\$ 262,107	\$ 31,393	\$ 99,135
	-	37,816	(37,816)	12,203
	776,500	702,103	74,397	363,380
	\$ 1,070,000	\$ 1,002,026	\$ 67,974	\$ 474,718