

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 1, 2015

SUBJECT: Henderson County Public Schools Financial Report –
April 2015

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of April 30, 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	779,917	(322,618)
3700 Federal Sources-Restricted	-	-	-	195,000	133,453	61,547
3800 Other Federal-ROTC	-	-	-	-	-	-
4100 County Appropriation	22,519,970	18,740,801	3,779,169	120,705	89,436	31,269
4200 Local -Tuition/Fees	-	-	-	246,913	92,781	154,132
4400 Local-Unrestricted	530,000	394,478	135,522	509,226	352,592	156,634
4800 Local-Restricted	-	-	-	-	-	-
4900 Fund Balance Appropriated	176,612	-	176,612	-	-	-
TOTAL FUND REVENUES	\$ 23,271,582	\$ 19,135,279	\$ 4,136,303	\$ 1,582,943	\$ 1,448,179	\$ 134,764

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
EXPENDITURES:	\$ 7,619,758	\$ 4,420,691	\$ 3,199,067	\$ 524,294	\$ 404,241	\$ 120,053
Instructional Services:	818,255	676,879	141,376	285,561	226,219	59,342
5100 Regular Instructional Services	76,166	61,478	14,688	174,086	140,261	33,825
5200 Special Populations Services	1,405,028	1,201,844	203,184	10,550	11,148	(598)
5300 Alternative Programs and Services	600,403	529,894	70,509	15,000	30,423	(15,423)
5400 School Leadership Services	749,568	737,797	11,771	-	6,746	(6,746)
5500 Co-Curricular Services	-	-	-	-	-	-
5800 School-Based Support Services	-	-	-	-	-	-
Total Instructional Services	\$ 11,269,178	\$ 7,828,583	\$ 3,640,595	\$ 1,009,491	\$ 819,037	\$ 190,454

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
System-Wide Support Services:	\$ 414,088	\$ 299,800	\$ 114,288	\$ 1,000	\$ 8,001	\$ (7,001)
6100 Support and Development Services	133,992	113,790	20,202	-	-	-
6200 Special Population Support	54,313	41,816	12,497	-	-	-
6300 Alternative Programs	746,511	578,160	168,351	558,145	224,517	333,628
6400 Technology Support Services	8,198,046	6,847,968	1,350,078	(105,894)	(57,373)	(48,521)
6500 Operational Support Services	1,219,385	1,106,641	112,744	48,290	55,256	(6,966)
6600 Financial and Human Resource Services	190,648	96,525	94,123	14,950	14,999	(49)
6700 Accountability Services	21,545	6,635	14,910	-	-	-
6800 System-Wide Pupil Support Services	343,822	295,604	48,218	14,830	11,928	2,902
6900 Policy, Leadership and Public Relations	-	-	-	-	-	-
Total System-Wide Support Services	\$ 11,322,350	\$ 9,386,939	\$ 1,935,411	\$ 531,321	\$ 257,328	\$ 273,993

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
Ancillary Services:	\$ 155,913	\$ 54,888	\$ 101,025	\$ 42,131	\$ 35,605	\$ 6,526
7100 Community Services	-	-	-	-	-	-
7200 Nutrition Services	-	-	-	-	-	-
Total Ancillary Services	\$ 155,913	\$ 54,888	\$ 101,025	\$ 42,131	\$ 35,605	\$ 6,526

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND		
	Current Budget	YTD Activity	YTD Balance	Current Budget	YTD Activity	YTD Balance
Non-Programmed Charges:	\$ 524,141	\$ 395,880	\$ 128,261	\$ -	\$ -	\$ -
8100 Payments to Other Governmental Units	524,141	395,880	128,261	-	-	-
Total Non-Programmed Charges	\$ 524,141	\$ 395,880	\$ 128,261	\$ -	\$ -	\$ -

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
TOTAL FUND EXPENDITURES	\$ 23,271,582	\$ 17,466,291

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
% of Budget	82.8%	82.8%

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
Prior YTD	\$ 4,895,936	\$ 8,182,445

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
% of Budget	74.2%	74.2%

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
Prior YTD	\$ 334,325	\$ 334,325

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
% of Budget	84.5%	84.5%

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
Prior YTD	\$ 28,242	\$ 28,242

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
% of Budget	75.5%	75.5%

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
Prior YTD	\$ 321,002	\$ 321,002

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
% of Budget	74.7%	74.7%

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND
Prior YTD	\$ 17,926,144	\$ 17,926,144