

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: April 1, 2013

SUBJECT: Henderson County Public Schools Financial Report –
February 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools February 2013 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 2013 Financial Report as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools February 2013 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of February 28, 2013

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUNDS			TOTAL		
	Budget	Current Year-To-Date Actual	Current Budget Bal. Favorable (Unfavorable)	Budget	Current Year-To-Date Actual	Current Budget Bal. Favorable (Unfavorable)	Budget	Current Year-To-Date Actual	Current Budget Bal. Favorable (Unfavorable)
EXPENDITURES:									
INSTRUCTIONAL SERVICES									
Regular Instructional Services	\$ 7,178,274	\$ 4,234,781	\$ 2,943,493	\$ 506,824	\$ 309,147	\$ 197,677	\$ 7,685,098	\$ 4,543,928	\$ 3,141,170
Special Populations Services	1,087,111	601,104	486,007	656,197	106,944	549,253	1,743,308	708,048	1,035,260
Alternative Programs and Services	52,499	30,535	21,964	188,305	115,150	73,155	240,804	145,685	95,119
School Leadership Services	1,360,969	903,758	457,211	35,065	33,674	1,391	1,396,034	937,432	458,602
Co-Curricular Services	700,250	367,874	332,376	13,796	9,964	3,832	714,046	377,838	336,208
School-Based Support Services	782,544	474,546	307,998	14,273	4,801	9,472	796,817	479,347	317,470
Total Instructional Services	\$ 11,161,647	\$ 6,612,598	\$ 4,549,049	\$ 1,414,460	\$ 579,680	\$ 834,780	\$ 12,576,107	\$ 7,192,278	\$ 5,383,829
% of BUDGET		59.24%	40.76%		40.98%	59.02%		57.19%	42.81%
SYSTEM-WIDE SUPPORT SERVICES									
Support and Development Services	\$ 449,663	\$ 278,191	\$ 171,472	\$ 6,797	\$ 4,908	\$ 1,889	\$ 456,460	\$ 283,099	\$ 173,361
Special Population Support and Development Svcs.	298,600	194,266	104,334	-	-	-	298,600	194,266	104,334
Alternative Programs Support and Development Svcs.	53,290	33,619	19,671	-	17	(17)	53,290	33,636	19,654
Technology Support Services	801,015	475,191	325,824	467,086	374,768	92,318	1,268,101	849,959	418,142
Operational Support Services	8,181,177	5,486,061	2,695,116	110,090	(9,005)	119,095	8,291,267	5,477,056	2,814,211
Financial and Human Resource Services	1,002,015	887,362	114,653	51,012	9,094	41,918	1,053,027	896,456	156,571
Accountability Services	206,148	124,125	82,023	50,101	13,595	36,506	256,249	137,720	118,529
System-Wide Pupil Support Services	101,952	61,039	40,913	-	-	-	101,952	61,039	40,913
Policy, Leadership and Public Relations Services	363,165	230,901	132,264	15,728	12,727	3,001	378,893	243,628	135,265
Total System-Wide Support Services	\$ 11,457,025	\$ 7,770,755	\$ 3,686,270	\$ 700,814	\$ 406,104	\$ 294,710	\$ 12,157,839	\$ 8,176,859	\$ 3,980,980
% of BUDGET		67.83%	32.17%		57.95%	42.05%		67.26%	32.74%
ANCILLARY SERVICES									
Community Services	\$ 1,000	\$ 1,944	\$ (944)	\$ 41,125	\$ 27,793	\$ 13,332	\$ 42,125	\$ 29,737	\$ 12,388
Nutrition Services	94,329	38,780	55,549	-	-	-	94,329	38,780	55,549
Total Ancillary Services	\$ 95,329	\$ 40,724	\$ 54,605	\$ 41,125	\$ 27,793	\$ 13,332	\$ 136,454	\$ 68,517	\$ 67,937
% of BUDGET		42.72%	57.28%		67.58%	32.42%		50.21%	49.79%
NON-PROGRAMMED CHARGES									
Payments to Other Government Units	\$ 397,260	\$ 276,828	\$ 120,432	\$ -	\$ -	\$ -	\$ 397,260	\$ 276,828	\$ 120,432
Total Non-Programmed Charges	\$ 397,260	\$ 276,828	\$ 120,432	\$ -	\$ -	\$ -	\$ 397,260	\$ 276,828	\$ 120,432
% of BUDGET		69.68%	30.32%					69.68%	30.32%
TOTAL LOCAL FUND EXPENDITURES	\$ 23,111,261	\$ 14,700,905	\$ 8,410,356	\$ 2,156,399	\$ 1,013,577	\$ 1,142,822	\$ 25,267,660	\$ 15,714,482	\$ 9,553,178
% of BUDGET		63.61%	36.39%		47.00%	53.00%		62.19%	37.81%
EXCESS OF EXPENDITURES OVER REVENUES		\$ (617,410)			\$ 18,461		\$ (598,949)	\$ (839,967)	