

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 3, 2013

SUBJECT: Henderson County Public Schools Financial Report –
April 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of April 30, 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
REVENUES:									
I3 Grant	\$ -	\$ -	\$ -	\$ 11,520	\$ 11,520	\$ -	\$ 11,520	\$ -	\$ -
Sales & Use Tax Refund	-	-	-	40,000	-	40,000	40,000	-	40,000
National Park Service Teacher-to-Ranger	-	-	-	6,051	6,051	-	6,051	4,801	-
Workforce Investment Act Grant (WIA)	-	-	-	141,090	95,882	45,208	141,090	93,372	45,208
Medicaid Administrative Outreach	-	-	-	115,595	28,084	87,511	115,595	90,942	87,511
Medicaid Fees for Service	-	-	-	532,552	393,431	139,121	532,552	143,285	139,121
JROTC	-	-	-	205,000	149,079	55,921	205,000	151,525	55,921
County Appropriation	20,700,000	17,250,000	3,450,000	-	-	-	20,700,000	15,468,333	3,450,000
Tuition and Fees	-	-	-	118,950	97,910	21,040	118,950	95,695	21,040
Fines & Forfeitures	455,000	364,606	90,394	-	-	-	455,000	383,059	90,394
Rental of School Property	-	-	-	27,500	13,170	14,330	27,500	18,175	14,330
Contributions and Donations	-	-	-	27,872	17,278	10,594	27,872	24,151	10,594
ABC Revenues	57,700	27,294	30,406	-	-	-	57,700	29,820	30,406
Interest Earned on Investments	-	-	-	23,600	8,179	15,421	23,600	18,774	15,421
Misc. Local Operating Revenues	-	-	-	244,270	182,279	61,991	244,270	28,562	61,991
Reassignment/Transcript Fees	-	-	-	3,000	2,638	362	3,000	1,985	362
Disposition of School Fixed Assets	-	-	-	-	-	-	-	740	-
Insurance Settlement on School Property	-	-	-	16,000	16,000	-	16,000	29,271	-
Indirect Cost Collected	-	-	-	412,505	216,028	196,477	412,505	288,057	196,477
Restricted Local Sources	-	-	-	14,804	2,337	12,467	14,804	77,151	12,467
Fund Balance Appropriated	1,898,561	-	1,898,561	222,891	-	222,891	2,121,452	-	2,121,452
TOTAL LOCAL FUND REVENUES	\$23,111,261	\$17,641,900	\$ 5,469,361	\$2,163,200	\$1,239,866	\$ 923,334	\$25,274,461	\$16,947,698	\$ 6,392,695

% of BUDGET	76.33%	23.67%	57.32%	42.68%	74.71%	69.43%	25.29%
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HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of April 30, 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	\$ 7,180,440	\$ 4,969,529	\$ 2,210,911	\$ 506,635	\$ 391,573	\$ 115,062	\$ 7,687,075	\$ 5,361,102	\$ 2,325,973
Special Populations Services	1,087,111	585,512	501,599	656,197	164,690	491,507	1,743,308	750,202	993,106
Alternative Programs and Services	52,499	30,618	21,881	188,305	142,138	46,167	240,804	172,756	68,048
School Leadership Services	1,360,969	1,067,430	293,539	35,065	34,287	778	1,396,034	1,101,717	294,317
Co-Curricular Services	700,250	516,322	183,928	20,597	15,574	5,023	720,847	531,896	188,951
School-Based Support Services	783,083	555,401	227,682	14,273	5,656	8,617	797,356	561,057	236,299
Total Instructional Services	\$ 11,164,352	\$ 7,724,812	\$ 3,439,540	\$ 1,421,072	\$ 753,918	\$ 667,154	\$ 12,585,424	\$ 8,478,730	\$ 4,106,694
% of BUDGET		69.19%	30.81%		53.05%	46.95%		67.37%	32.63%
SYSTEM-WIDE SUPPORT SERVICES									
Support and Development Services	\$ 448,989	\$ 319,943	\$ 129,046	\$ 12,462	\$ 5,400	\$ 7,062	\$ 461,451	\$ 325,343	\$ 136,108
Special Population Support and Development Svcs.	298,600	239,706	58,894	-	-	-	298,600	239,706	58,894
Alternative Programs Support and Development Svcs.	53,290	41,300	11,990	-	-	-	53,290	41,300	11,990
Technology Support Services	801,015	689,101	111,914	467,086	421,090	45,996	1,268,101	1,110,191	708,779
Operational Support Services	8,180,363	6,689,981	1,490,382	104,614	(21,587)	126,201	8,284,977	6,668,394	6,135,149
Financial and Human Resource Services	1,002,015	946,642	55,373	51,012	9,943	41,069	1,053,027	956,585	96,442
Accountability Services	206,148	149,389	56,759	50,101	14,991	35,110	256,249	164,380	91,869
System-Wide Pupil Support Services	101,952	75,382	26,570	-	-	-	101,952	75,382	26,570
Policy, Leadership and Public Relations Services	360,948	263,786	97,162	15,728	12,760	2,968	376,676	276,546	100,130
Total System-Wide Support Services	\$ 11,453,320	\$ 9,415,230	\$ 2,038,090	\$ 701,003	\$ 442,597	\$ 258,406	\$ 12,154,323	\$ 9,857,827	\$ 2,296,496
% of BUDGET		82.21%	17.79%		63.14%	36.86%		81.11%	18.89%
ANCILLARY SERVICES									
Community Services	\$ 2,000	\$ 1,944	\$ 56	\$ 41,125	\$ 34,430	\$ 6,695	\$ 43,125	\$ 36,374	\$ 6,751
Nutrition Services	94,329	40,540	53,789	-	-	-	94,329	40,540	53,789
Total Ancillary Services	\$ 96,329	\$ 42,484	\$ 53,845	\$ 41,125	\$ 34,430	\$ 6,695	\$ 137,454	\$ 76,914	\$ 60,540
% of BUDGET		44.10%	55.90%		83.72%	16.28%		55.96%	44.04%
NON-PROGRAMMED CHARGES									
Payments to Other Government Units	\$ 397,260	\$ 352,526	\$ 44,734	\$ -	\$ -	\$ -	\$ 397,260	\$ 352,526	\$ 44,734
Total Non-Programmed Charges	\$ 397,260	\$ 352,526	\$ 44,734	\$ -	\$ -	\$ -	\$ 397,260	\$ 352,526	\$ 44,734
% of BUDGET		88.74%	11.26%					88.74%	11.26%
TOTAL LOCAL FUND EXPENDITURES	\$ 23,111,261	\$ 17,535,052	\$ 5,576,209	\$ 2,163,200	\$ 1,230,945	\$ 932,255	\$ 25,274,461	\$ 18,765,997	\$ 6,508,464
% of BUDGET		75.87%	24.13%		56.90%	43.10%		74.25%	25.75%
EXCESS OF REVENUES OVER EXPENDITURES		\$ 106,848			\$ 8,921		\$ 115,769	\$ 191,778	