

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 6, 2014

SUBJECT: Henderson County Public Schools Financial Report –
November 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of November 30, 2013

| | LOCAL CURRENT EXPENSE FUND | | | OTHER RESTRICTED FUND | | | % of Budget | Prior Year YTD |
|-----------------------------------|----------------------------|---------------------|----------------------|-----------------------|-------------------|---------------------|--------------|---------------------|
| | Beginning Budget | YTD Activity | YTD Balance | Beginning Budget | YTD Activity | YTD Balance | | |
| REVENUES: | | | | | | | | |
| 3200 State Sources | \$ - | \$ - | \$ - | \$ 40,000 | \$ - | \$ 40,000 | 0.0% | \$ - |
| 3500 Federal Sources-Unrestricted | - | - | - | 448,469 | 124,777 | 323,692 | 0.0% | 5,777 |
| 3700 Federal Sources-Restricted | - | - | - | 205,000 | 57,135 | 147,865 | 27.8% | 86,637 |
| 3800 Other Federal-ROTC | - | - | - | - | - | - | 27.9% | 65,969 |
| 4100 County Appropriation | 20,943,846 | 8,779,519 | 12,164,327 | - | - | - | 41.9% | 8,625,000 |
| 4200 Local - Tuition/Fees | - | - | - | 112,427 | 45,552 | 66,875 | 40.5% | 59,953 |
| 4400 Local-Unrestricted | 468,500 | 188,714 | 279,786 | 249,338 | 27,252 | 222,086 | 30.1% | 327,600 |
| 4800 Local-Restricted | - | - | - | 404,364 | 88,433 | 315,931 | 21.9% | 104,252 |
| 4900 Fund Balance Appropriated | 1,437,962 | - | 1,437,962 | 230,000 | - | 230,000 | 0.0% | - |
| TOTAL FUND REVENUES | \$ 22,850,308 | \$ 8,968,233 | \$ 13,882,075 | \$ 1,689,598 | \$ 343,149 | \$ 1,346,449 | 37.9% | \$ 9,275,189 |

EXPENDITURES:

| | LOCAL CURRENT EXPENSE FUND | | | OTHER RESTRICTED FUND | | | % of Budget | Prior Year YTD |
|--|----------------------------|---------------------|----------------------|-----------------------|-------------------|-------------------|--------------|----------------------|
| | Beginning Budget | YTD Activity | YTD Balance | Beginning Budget | YTD Activity | YTD Balance | | |
| Instructional Services: | | | | | | | | |
| 5100 Regular Instructional Services | \$ 7,591,088 | \$ 2,841,103 | \$ 4,749,985 | \$ 513,594 | \$ 190,926 | \$ 322,668 | 37.4% | \$ 3,050,176 |
| 5200 Special Populations Services | 881,403 | 418,129 | 463,274 | 599,277 | 181,992 | 417,285 | 40.5% | 562,839 |
| 5300 Alternative Programs and Services | 56,836 | 29,635 | 27,201 | 148,108 | 49,338 | 98,770 | 38.5% | 87,345 |
| 5400 School Leadership Services | 1,400,672 | 622,719 | 777,953 | 33,250 | 32,089 | 1,161 | 45.7% | 601,299 |
| 5500 Co-Curricular Services | 691,805 | 360,997 | 330,808 | 15,500 | - | 15,500 | 51.0% | 362,950 |
| 5800 School-Based Support Services | 804,052 | 364,057 | 439,995 | - | 3,151 | (3,151) | 45.7% | 346,833 |
| Total Instructional Services | \$ 11,425,856 | \$ 4,636,641 | \$ 6,789,215 | \$ 1,309,729 | \$ 457,497 | \$ 852,232 | 40.0% | \$ 5,011,442 |
| System-Wide Support Services: | | | | | | | | |
| 6100 Support and Development Services | \$ 414,032 | \$ 172,041 | \$ 241,991 | \$ 7,518 | \$ 3,910 | \$ 3,608 | 41.7% | \$ 183,449 |
| 6200 Special Population Support | 196,814 | 89,230 | 107,584 | - | - | - | 45.3% | 126,107 |
| 6300 Alternative Programs | 53,530 | 21,009 | 32,521 | - | - | - | 39.2% | 20,469 |
| 6400 Technology Support Services | 811,876 | 301,569 | 510,307 | 242,411 | 201,527 | 40,884 | 47.7% | 490,864 |
| 6500 Operational Support Services | 7,859,050 | 3,143,456 | 4,715,594 | (48,232) | (18,406) | (29,826) | 40.0% | 3,443,009 |
| 6600 Financial and Human Resource | 1,013,757 | 814,877 | 198,880 | 92,512 | 20,055 | 72,457 | 75.5% | 751,603 |
| 6700 Accountability Services | 192,489 | 91,698 | 100,791 | 39,950 | 13,762 | 26,188 | 45.4% | 100,152 |
| 6800 System-Wide Pupil Support Services | 23,649 | 5,216 | 18,433 | - | - | - | 22.1% | 34,112 |
| 6900 Policy, Leadership and Public Relations | 365,187 | 141,652 | 223,535 | 11,928 | 11,282 | 646 | 40.6% | 159,705 |
| Total System-Wide Support Services | \$ 10,930,384 | \$ 4,780,746 | \$ 6,149,638 | \$ 346,087 | \$ 232,131 | \$ 113,956 | 44.5% | \$ 5,309,470 |
| Ancillary Services: | | | | | | | | |
| 7100 Community Services | \$ 2,000 | \$ - | \$ 2,000 | \$ 33,732 | \$ 13,496 | \$ 20,286 | 37.7% | \$ 20,601 |
| 7200 Nutrition Services | 94,808 | 49,799 | 45,009 | - | - | - | 52.5% | 34,780 |
| Total Ancillary Services | \$ 96,808 | \$ 49,799 | \$ 47,009 | \$ 33,782 | \$ 13,496 | \$ 20,286 | 48.5% | \$ 55,381 |
| Non-Programmed Charges: | | | | | | | | |
| 8100 Payments to Other Governmental Units | \$ 397,260 | \$ 141,390 | \$ 255,870 | \$ - | \$ - | \$ - | 35.6% | \$ 158,590 |
| Total Non-Programmed Charges | \$ 397,260 | \$ 141,390 | \$ 255,870 | \$ - | \$ - | \$ - | 35.6% | \$ 158,590 |
| TOTAL FUND EXPENDITURES | \$ 22,850,308 | \$ 9,608,575 | \$ 13,241,733 | \$ 1,689,598 | \$ 703,123 | \$ 986,475 | 42.0% | \$ 10,534,883 |