

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 3, 2014

SUBJECT: Henderson County Public Schools Financial Reports –
December 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools December 2013 Local Current Expense Fund / Other Restricted Funds and Capital Outlay Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools December 2013 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of December 31, 2013

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND			Prior Year YTD
	Beginning Budget	YTD Activity	YTD Balance	Beginning Budget	YTD Activity	YTD Balance	
3200 State Sources	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 11,520
3500 Federal Sources-Unrestricted	-	-	-	-	-	-	6,051
3700 Federal Sources-Restricted	-	-	-	448,469	124,777	323,692	86,638
3800 Other Federal-ROTC	-	-	-	205,000	72,794	132,206	82,462
4100 County Appropriation	20,943,846	10,535,423	10,408,423	-	-	-	10,350,000
4200 Local - Tuition/Fees	-	-	-	112,427	64,717	47,710	68,540
4400 Local-Unrestricted	468,500	220,178	248,322	249,338	62,274	187,064	346,553
4800 Local-Restricted	-	-	-	404,364	155,733	248,631	166,281
4900 Fund Balance Appropriated	1,437,962	-	1,437,962	230,000	-	230,000	-
TOTAL FUND REVENUES	\$ 22,850,308	\$ 10,755,601	\$ 12,094,707	\$ 1,689,598	\$ 480,295	\$ 1,209,303	\$ 11,118,045

EXPENDITURES:

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND			Prior Year YTD
	Beginning Budget	YTD Activity	YTD Balance	Beginning Budget	YTD Activity	YTD Balance	
Instructional Services:							
5100 Regular Instructional Services	\$ 7,591,088	\$ 3,181,282	\$ 4,409,806	\$ 513,594	\$ 226,291	\$ 287,303	\$ 3,467,891
5200 Special Populations Services	881,403	436,233	445,170	599,277	189,222	410,055	605,679
5300 Alternative Programs and Services	56,836	33,946	22,890	148,108	65,781	82,327	105,907
5400 School Leadership Services	1,400,672	727,032	673,640	33,250	32,089	1,161	698,720
5500 Co-Curricular Services	691,805	363,577	328,228	15,500	5,000	10,500	370,984
5800 School-Based Support Services	804,052	409,190	394,862	-	3,151	(3,151)	397,395
Total Instructional Services	\$ 11,425,856	\$ 5,151,261	\$ 6,274,595	\$ 1,309,729	\$ 521,535	\$ 788,194	\$ 5,646,576
System-Wide Support Services:							
6100 Support and Development Services	\$ 414,032	\$ 202,953	\$ 211,079	\$ -	\$ 3,865	\$ 3,653	\$ 216,986
6200 Special Population Support	196,814	104,121	92,693	-	-	-	148,826
6300 Alternative Programs	53,530	24,864	28,666	-	-	-	24,311
6400 Technology Support Services	811,876	342,309	469,567	242,411	205,442	36,969	535,338
6500 Operational Support Services	7,859,050	3,666,135	4,192,915	(48,232)	(25,673)	(22,559)	3,996,780
6600 Financial and Human Resource Services	1,013,757	873,631	140,126	92,512	20,820	71,692	832,164
6700 Accountability Services	192,489	103,397	89,092	39,950	13,762	26,188	112,231
6800 System-Wide Pupil Support Services	23,649	5,216	18,433	-	-	-	42,908
6900 Policy, Leadership and Public Relations	365,187	192,379	172,808	11,928	11,282	646	206,935
Total System-Wide Support Services	\$ 10,930,384	\$ 5,515,005	\$ 5,415,379	\$ 346,087	\$ 229,499	\$ 116,588	\$ 6,116,479
Ancillary Services:							
7100 Community Services	\$ 2,000	\$ -	\$ 2,000	\$ 33,782	\$ 17,047	\$ 16,735	\$ 23,020
7200 Nutrition Services	94,808	50,637	44,171	-	-	-	36,188
Total Ancillary Services	\$ 96,808	\$ 50,637	\$ 46,171	\$ 33,782	\$ 17,047	\$ 16,735	\$ 59,208
Non-Programmed Charges:							
8100 Payments to Other Governmental Units	\$ 397,260	\$ 175,937	\$ 221,323	\$ -	\$ -	\$ -	\$ 198,159
Total Non-Programmed Charges	\$ 397,260	\$ 175,937	\$ 221,323	\$ -	\$ -	\$ -	\$ 198,159
TOTAL FUND EXPENDITURES	\$ 22,850,308	\$ 10,892,841	\$ 11,957,467	\$ 1,689,598	\$ 768,080	\$ 921,518	\$ 12,020,422

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND			
	Beginning Budget	YTD Activity	YTD Balance	Beginning Budget	YTD Activity	YTD Balance	Prior Year YTD
	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 11,520
	-	-	-	-	-	-	6,051
	-	-	-	448,469	124,777	323,692	86,638
	-	-	-	205,000	72,794	132,206	82,462
	20,943,846	10,535,423	10,408,423	-	-	-	10,350,000
	-	-	-	112,427	64,717	47,710	68,540
	468,500	220,178	248,322	249,338	62,274	187,064	346,553
	-	-	-	404,364	155,733	248,631	166,281
	1,437,962	-	1,437,962	230,000	-	230,000	-
TOTAL FUND REVENUES	\$ 22,850,308	\$ 10,755,601	\$ 12,094,707	\$ 1,689,598	\$ 480,295	\$ 1,209,303	\$ 11,118,045

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUND			
	Beginning Budget	YTD Activity	YTD Balance	Beginning Budget	YTD Activity	YTD Balance	Prior Year YTD
	\$ 7,591,088	\$ 3,181,282	\$ 4,409,806	\$ 513,594	\$ 226,291	\$ 287,303	\$ 3,467,891
	881,403	436,233	445,170	599,277	189,222	410,055	605,679
	56,836	33,946	22,890	148,108	65,781	82,327	105,907
	1,400,672	727,032	673,640	33,250	32,089	1,161	698,720
	691,805	363,577	328,228	15,500	5,000	10,500	370,984
	804,052	409,190	394,862	-	3,151	(3,151)	397,395
Total Instructional Services	\$ 11,425,856	\$ 5,151,261	\$ 6,274,595	\$ 1,309,729	\$ 521,535	\$ 788,194	\$ 5,646,576
	\$ 414,032	\$ 202,953	\$ 211,079	\$ -	\$ 3,865	\$ 3,653	\$ 216,986
	196,814	104,121	92,693	-	-	-	148,826
	53,530	24,864	28,666	-	-	-	24,311
	811,876	342,309	469,567	242,411	205,442	36,969	535,338
	7,859,050	3,666,135	4,192,915	(48,232)	(25,673)	(22,559)	3,996,780
	1,013,757	873,631	140,126	92,512	20,820	71,692	832,164
	192,489	103,397	89,092	39,950	13,762	26,188	112,231
	23,649	5,216	18,433	-	-	-	42,908
	365,187	192,379	172,808	11,928	11,282	646	206,935
Total System-Wide Support Services	\$ 10,930,384	\$ 5,515,005	\$ 5,415,379	\$ 346,087	\$ 229,499	\$ 116,588	\$ 6,116,479
	\$ 2,000	\$ -	\$ 2,000	\$ 33,782	\$ 17,047	\$ 16,735	\$ 23,020
	94,808	50,637	44,171	-	-	-	36,188
Total Ancillary Services	\$ 96,808	\$ 50,637	\$ 46,171	\$ 33,782	\$ 17,047	\$ 16,735	\$ 59,208
	\$ 397,260	\$ 175,937	\$ 221,323	\$ -	\$ -	\$ -	\$ 198,159
Total Non-Programmed Charges	\$ 397,260	\$ 175,937	\$ 221,323	\$ -	\$ -	\$ -	\$ 198,159
TOTAL FUND EXPENDITURES	\$ 22,850,308	\$ 10,892,841	\$ 11,957,467	\$ 1,689,598	\$ 768,080	\$ 921,518	\$ 12,020,422

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY
as of December 31, 2013**

REVENUES:

4100 County Appropriation
4400 Windsor-Aughtry Donations
4900 Fund Balance Appropriated
Total Fund Revenues

	Beginning Budget	YTD Activity	YTD Balance	% of Budget	Prior Year YTD
	\$ 1,127,000	\$ 500,000	\$ 627,000	44.4%	\$ 250,000
	-	3,000	(3,000)	0.0%	42,887
	12,022	-	12,022	0.0%	-
	\$ 1,139,022	\$ 503,000	\$ 636,022	44.2%	\$ 292,887

EXPENDITURES:

5100 Regular Instructional Services-Equipment
6500 Operational Support Services
9000 Capital Outlay-Land/Buildings
Total Fund Expenditures

	Beginning Budget	YTD Activity	YTD Balance	% of Budget	Prior Year YTD
	\$ 300,000	\$ 108,455	\$ 191,545	36.2%	\$ 253,181
	12,022	1,352	10,670	11.2%	7,740
	827,000	198,111	628,889	24.0%	415,016
	\$ 1,139,022	\$ 307,918	\$ 831,104	27.0%	\$ 675,936