

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 17, 2013

SUBJECT: Henderson County Public Schools Financial Report –
May 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
 as of May 31, 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:									
13 Grant	\$ -	\$ -	\$ -	\$ 11,520	\$ 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	6,051	4,801
Workforce Investment Act Grant (WIA)	-	-	-	141,090	109,053	32,037	141,090	109,053	106,617
Medicaid Administrative Outreach	-	-	-	115,595	28,084	87,511	115,595	28,084	108,912
Medicaid Fees for Service	-	-	-	532,552	428,916	103,636	532,552	428,916	189,403
JROTC	-	-	-	205,000	165,869	39,131	205,000	165,869	168,605
County Appropriation	20,700,000	18,975,000	1,725,000	-	-	-	20,700,000	18,975,000	17,015,166
Tuition and Fees	-	-	-	118,950	107,485	11,465	118,950	107,485	97,045
Fines & Forfeitures	455,000	404,146	50,854	-	-	-	455,000	404,146	429,090
Rental of School Property	-	-	-	27,500	14,766	12,734	27,500	14,766	18,836
Contributions and Donations	-	-	-	33,272	18,028	15,244	33,272	18,028	24,246
ABC Revenues	57,700	28,189	29,511	-	-	-	57,700	28,189	29,820
Interest Earned on Investments	-	-	-	23,600	8,922	14,678	23,600	8,922	20,053
Misc. Local Operating Revenues	-	-	-	244,270	223,824	20,446	244,270	223,824	43,460
Reassignment/Transcript Fees	-	-	-	3,000	2,906	94	3,000	2,906	2,246
Disposition of School Fixed Assets	-	-	-	-	-	-	-	-	740
Insurance Settlement on School Property	-	-	-	16,000	16,000	-	16,000	16,000	29,271
Indirect Cost Collected	-	-	-	412,505	284,990	127,515	412,505	284,990	325,969
Restricted Local Sources	-	-	-	14,804	2,337	12,467	14,804	2,337	93,208
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	\$19,407,335	\$ 3,703,926	\$2,168,600	\$1,428,751	\$ 739,849	\$25,279,861	\$20,836,086	\$18,707,488

% of BUDGET 83.97% 16.03% 65.88% 34.12% 82.42% 76.48% 17.58%

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of May 31, 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	\$ 5,597,908	\$ 1,582,532	\$ 507,735	\$ 432,117	\$ 75,618	\$ 7,688,175	\$ 6,030,025	\$ 1,658,150
Special Populations Services	1,087,111	610,280	476,831	656,197	417,403	238,794	1,743,308	1,027,683	715,625
Alternative Programs and Services	52,499	30,862	21,637	192,605	158,684	33,921	245,104	189,546	55,558
School Leadership Services	1,360,969	1,163,189	197,780	35,065	34,537	528	1,396,034	1,197,726	198,308
Co-Curricular Services	700,250	676,537	23,713	20,597	16,184	4,413	720,847	692,721	28,126
School-Based Support Services	783,083	657,362	125,721	14,273	5,656	8,617	797,356	663,018	134,338
Total Instructional Services	\$ 11,164,352	\$ 8,736,138	\$ 2,428,214	\$ 1,426,472	\$ 1,064,581	\$ 361,891	\$ 12,590,824	\$ 9,800,719	\$ 2,790,105
<i>% of BUDGET</i>		78.25%	21.75%		74.63%	25.37%		77.84%	22.16%
SYSTEM-WIDE SUPPORT SERVICES									
Support and Development Services	\$ 448,989	\$ 363,072	\$ 85,917	\$ 12,462	\$ 4,947	\$ 7,515	\$ 461,451	\$ 368,019	\$ 93,432
Special Population Support and Development Svcs.	298,600	262,426	36,174	-	-	-	298,600	262,426	36,174
Alternative Programs Support and Development Svcs.	53,290	50,823	2,467	-	-	-	53,290	50,823	2,467
Technology Support Services	801,015	766,125	34,890	484,464	423,315	61,149	1,285,479	1,189,440	96,039
Operational Support Services	8,180,363	7,563,935	616,428	87,236	137,986	125,222	8,267,599	7,525,949	6,959,846
Financial and Human Resource Services	1,002,015	977,721	24,294	51,012	33,606	17,406	1,053,027	1,011,327	41,700
Accountability Services	206,148	161,282	44,866	50,101	14,999	35,102	256,249	176,281	79,968
System-Wide Pupil Support Services	101,952	21,938	80,014	-	-	-	101,952	21,938	80,014
Policy, Leadership and Public Relations Services	360,948	290,030	70,918	15,728	13,824	1,904	376,676	303,854	72,822
Total System-Wide Support Services	\$ 11,453,320	\$ 10,457,352	\$ 995,968	\$ 701,003	\$ 452,705	\$ 248,298	\$ 12,154,323	\$ 10,910,057	\$ 1,244,266
<i>% of BUDGET</i>		91.30%	8.70%		64.58%	35.42%		89.76%	10.24%
ANCILLARY SERVICES									
Community Services	\$ 2,000	\$ 1,944	\$ 56	\$ 41,125	\$ 37,014	\$ 4,111	\$ 43,125	\$ 38,958	\$ 4,167
Nutrition Services	94,329	42,091	52,238	-	-	-	94,329	42,091	52,238
Total Ancillary Services	\$ 96,329	\$ 44,035	\$ 52,294	\$ 41,125	\$ 37,014	\$ 4,111	\$ 137,454	\$ 81,049	\$ 56,405
<i>% of BUDGET</i>		45.71%	54.29%		90.00%	10.00%		58.96%	41.04%
NON-PROGRAMMED CHARGES									
Payments to Other Government Units	\$ 397,260	\$ 389,123	\$ 8,137	\$ -	\$ -	\$ -	\$ 397,260	\$ 389,123	\$ 8,137
Total Non-Programmed Charges	\$ 397,260	\$ 389,123	\$ 8,137	\$ -	\$ -	\$ -	\$ 397,260	\$ 389,123	\$ 8,137
<i>% of BUDGET</i>		97.95%	2.05%					97.95%	2.05%
TOTAL LOCAL FUND EXPENDITURES	\$ 23,111,261	\$ 19,626,648	\$ 3,484,613	\$ 2,168,600	\$ 1,554,300	\$ 614,300	\$ 25,279,861	\$ 21,180,948	\$ 4,098,913
<i>% of BUDGET</i>		84.92%	15.08%		71.67%	28.33%		83.79%	16.21%
EXCESS OF EXPENDITURES OVER REVENUES									
		\$ (219,313)			\$ (125,549)		\$ (344,862)		\$ (470,710)