

ORANGE COUNTY
BOARD OF EDUCATION

AGENDA ITEM ABSTRACT

Meeting Date: February 10, 2014

AGENDA ITEM No. 14-02-15

ACTION ITEM: (Y/N) N

SUBJECT: Financial Report (Second Quarter) 2013-14

INFO. CONTACT: Donna Brinkley PHONE: 919-732-8126

ATTACHMENTS: 1. 2013-14 Operating Budget – Expenditures vs. Budget

PURPOSE: The purpose of this agenda item is to provide a second quarter financial report for the Board of Education.

BACKGROUND: The Orange County Board of Education adopted a final budget on October 14, 2013. This presentation serves as one of the regular financial updates administration will deliver.

FINANCIAL IMPACT: Please see the attached financial statement for a combined view of budget vs. actual expenditures.

RECOMMENDATION: The Superintendent recommends the Board of Education receive the report for information.

Orange County Schools
 Operating Budget
 2nd Quarter Financials
 December 31, 2013
 By Program Report Code

PRC	Description	STATE	LOCAL	FEDERAL	FUND 8	TOTAL Y-T-D 2ND QTR. SPENDING	2013-14 Total Budget	Percent Spent	
PRC 001	Classroom Teachers	\$ 9,579,628	\$ 3,792,578	\$ -	\$ -	\$ 13,372,205	\$ 26,801,521	49.89%	
PRC 002	Central Office Administration	\$ 341,718	\$ 588,687	\$ -	\$ -	\$ 930,405	\$ 1,995,873	46.62%	
PRC 003	Non-Instructional Support	\$ 874,576	\$ 2,243,867	\$ -	\$ -	\$ 3,118,442	\$ 6,194,714	50.34%	
PRC 005	School Building Administration	\$ 791,046	\$ 402,781	\$ -	\$ -	\$ 1,193,827	\$ 2,595,691	45.99%	
PRC 007	Instructional Support	\$ 1,147,742	\$ 454,571	\$ -	\$ 111,972	\$ 1,714,285	\$ 3,441,858	49.81%	
PRC 009	Non-Contributory Benefits	\$ 585,630	\$ 345,435	\$ -	\$ 2,434	\$ 933,500	\$ 1,584,945	58.90%	Guaranteed State Allotment
PRC 012	Driver's Education	\$ 68,111	\$ -	\$ -	\$ -	\$ 68,111	\$ 141,315	48.20%	
PRC 013	Career & Technical Education-MOEs	\$ 1,085,902	\$ 2,205	\$ -	\$ -	\$ 1,088,107	\$ 2,225,071	48.90%	
PRC 014	Career & Technical Education-Prog. Supp.	\$ 70,081	\$ -	\$ -	\$ -	\$ 70,081	\$ 113,703	61.64%	
PRC 015	Technology	\$ 70,187	\$ 681,394	\$ -	\$ 51,223	\$ 802,803	\$ 1,304,958	61.52%	
PRC 017	Career & Technical Education-Prog. Impr.	\$ -	\$ -	\$ 45,768	\$ -	\$ 45,768	\$ 73,183	62.54%	
PRC 018	State Employee Severance	\$ -	\$ 865	\$ -	\$ -	\$ 865	\$ -	N/A	
PRC 024	DSSF	\$ 109,274	\$ 7,725	\$ -	\$ -	\$ 116,999	\$ 232,306	50.36%	
PRC 025	Indian Gaming Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,392	0.00%	Will use for teacher sal.
PRC 027	Teacher Assistants	\$ 1,167,753	\$ 71,544	\$ -	\$ -	\$ 1,239,297	\$ 2,448,696	50.61%	
PRC 029	Behavioral Support	\$ 24,169	\$ -	\$ -	\$ -	\$ 24,169	\$ 62,218	38.84%	
PRC 030	Digital Learning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,147	0.00%	Spent 3rd quarter
PRC 032	Exceptional Children	\$ 2,108,119	\$ 627,199	\$ -	\$ -	\$ 2,735,318	\$ 5,063,459	54.02%	
PRC 034	Academically Gifted Program	\$ 227,164	\$ 153,014	\$ -	\$ -	\$ 380,178	\$ 719,290	52.85%	
PRC 035	School Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	0.00%	Paid in June
PRC 036	Transfer to Charter Schools	\$ -	\$ 356,845	\$ -	\$ -	\$ 356,845	\$ 1,091,847	32.68%	Allotment paid thru Nov.
PRC 039	School Resource Officers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	0.00%	Paid in June
PRC 049	IDEA Pre-School Handicapped	\$ -	\$ -	\$ 23,112	\$ -	\$ 23,112	\$ 46,469	49.74%	
PRC 050	Title I	\$ -	\$ 33,877	\$ 599,120	\$ -	\$ 632,996	\$ 1,843,084	34.34%	Fed. Grant/will carry over
PRC 054	Limited English Proficiency	\$ 194,587	\$ 127,166	\$ -	\$ -	\$ 321,753	\$ 655,513	49.08%	
PRC 056	Transportation	\$ 1,316,756	\$ 160,883	\$ -	\$ -	\$ 1,477,639	\$ 3,460,578	42.70%	
PRC 060	IDEA Title VI-B	\$ -	\$ 76,913	\$ 834,666	\$ -	\$ 911,579	\$ 1,850,112	49.27%	
PRC 061	Instructional Supplies	\$ 237,228	\$ 63,897	\$ -	\$ -	\$ 301,124	\$ 388,326	77.54%	Purchased Early in Year
PRC 063	Developmental Day	\$ 32,729	\$ -	\$ -	\$ -	\$ 32,729	\$ 50,205	65.19%	Flow-thru
PRC 067	Assistant Principal Intern	\$ 37,088	\$ -	\$ -	\$ -	\$ 37,088	\$ 82,416	45.00%	
PRC 068	Alternative Programs	\$ 33,719	\$ -	\$ -	\$ -	\$ 33,719	\$ 75,816	44.47%	
PRC 069	At-Risk Student Services	\$ 551,318	\$ 36,917	\$ -	\$ -	\$ 588,235	\$ 1,673,471	35.15%	Tutoring 2nd semester

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PRC 073	School Connectivity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,975	0.00%	50% spent or encumbered by January 31st
PRC 096	Teacher on Loan to DPI	\$ 46,118	\$ -	\$ -	\$ 3,099	\$ 49,217	\$ 98,921	49.75%	
PRC 103	Title II - Improving Teacher Quality	\$ -	\$ 13,238	\$ 95,746	\$ -	\$ 108,983	\$ 287,896	37.86%	
PRC 104	Title III - Language Acquisition	\$ -	\$ -	\$ 20,324	\$ -	\$ 20,324	\$ 67,454	30.13%	
PRC 105	School Improvement (not incl'd in planning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 908	0.00%	
PRC 110	21st Century Community Learning	\$ -	\$ -	\$ 35,160	\$ -	\$ 35,160	\$ 120,526	29.17%	
PRC 111	Language Acquisition, Significant Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	0.00%	
PRC 112	Math/Science Partnership	\$ -	\$ -	\$ -	\$ 29,673	\$ 29,673	\$ 280,194	10.59%	Grant
PRC 114	Exceptional Children - Risk Pool	\$ -	\$ -	\$ 28,093	\$ -	\$ 28,093	\$ 98,063	28.65%	Allotment Rec'd in Nov.
PRC 118	IDEA VI-B Special Needs Targeted Assist.	\$ -	\$ -	\$ 19,906	\$ -	\$ 19,906	\$ 19,906	100.00%	
PRC 119	IDEA VI-B Pre-School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 352	0.00%	
PRC 130	Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,025	0.00%	Booked Jan. & June
PRC 156	Race to the Top (ARRA)	\$ -	\$ -	\$ 47	\$ -	\$ 47	\$ 699	6.70%	
PRC 413	NC Pre-K	\$ -	\$ -	\$ -	\$ 17,383	\$ 17,383	\$ 244,750	7.10%	
PRC 509	Healthy Community & Schools Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 888	0.00%	
PRC 513	Project House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,562	0.00%	Held in Reserve
PRC 515	Biogen IDEC Foundation Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104	0.00%	
PRC 516	Leaders and Learners	\$ -	\$ -	\$ -	\$ 10,202	\$ 10,202	\$ 16,802	60.72%	
PRC 611	ABC Grant	\$ -	\$ -	\$ -	\$ 5,291	\$ 5,291	\$ 45,500	11.63%	
PRC 701	After School Program	\$ -	\$ 47,062	\$ -	\$ -	\$ 47,062	\$ 125,000	37.65%	
PRC 705	Pre-K Tuition	\$ -	\$ -	\$ -	\$ (583)	\$ (583)	\$ 24,176	N/A	
PRC 706	Non-Yellow Bus	\$ -	\$ 20,866	\$ -	\$ -	\$ 20,866	\$ 51,578	40.45%	
PRC 740	Facilities Use	\$ -	\$ -	\$ -	\$ 12,407	\$ 12,407	\$ 21,109	58.77%	
PRC 801	Curricular Services	\$ -	\$ 114,093	\$ -	\$ -	\$ 114,093	\$ 662,824	17.21%	
PRC 802	Operation of Plant	\$ -	\$ 1,661,438	\$ -	\$ -	\$ 1,661,438	\$ 5,006,052	33.19%	Includes 1M for OHS conn.
PRC 803	Human Resources	\$ -	\$ 36,460	\$ -	\$ -	\$ 36,460	\$ 189,252	19.27%	65K for salary study
PRC 804	Financial Services	\$ -	\$ 134,761	\$ -	\$ 6,159	\$ 140,920	\$ 460,325	30.61%	
PRC 805	Support Services	\$ -	\$ 8,508	\$ -	\$ -	\$ 8,508	\$ 31,236	27.24%	
PRC 840	DSS Family Social Worker	\$ -	\$ 82,111	\$ -	\$ -	\$ 82,111	\$ 387,192	21.21%	Billed & Paid thru October
PRC 850	Project Graduation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	0.00%	Spent in May & June
PRC 851	Cultural Arts	\$ -	\$ 38,288	\$ -	\$ -	\$ 38,288	\$ 86,667	44.18%	
PRC 854	Band	\$ -	\$ 3,406	\$ -	\$ -	\$ 3,406	\$ 67,240	5.07%	Supplements Not Paid Yet

