

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** May 7, 2012

**SUBJECT:** Henderson County Public Schools Financial Reports –  
March 2012

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools March 2012 Local Current Expense Fund and Capital Outlay Financial Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools March 2012 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the Henderson County Public Schools March 2012 Financial Reports as presented.***

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS**  
as of March 31, 2012

	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				
<b>REVENUES:</b>													
More at Four/Smart Start Grant	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ 675,180	\$ -	-	-	-
Dropout Prevention Grant	-	-	-	-	-	-	-	-	86,908	-	-	-	-
CSTOP Grant	-	-	-	-	-	-	-	-	16,667	-	-	-	-
National Park Service Teacher-to-Range	-	-	-	4,801	4,801	-	4,801	4,801	-	-	-	-	-
Workforce Investment Act Grant (WIA)	-	-	-	145,268	81,253	64,015	145,268	81,253	67,222	-	-	64,015	-
Medicaid Administrative Outreach	-	-	-	43,334	43,332	2	43,334	43,332	40,133	-	-	2	-
Medicaid Fees for Service	-	-	-	125,440	140,878	(15,438)	125,440	140,878	104,498	-	-	(15,438)	-
R.O.T.C.	-	-	-	202,800	134,365	68,435	202,800	134,365	123,300	-	-	68,435	-
County Appropriation	18,561,999	13,921,499	4,640,500	-	-	-	18,561,999	13,921,499	15,523,663	-	-	4,640,500	-
Tuition and Fees	-	-	-	135,025	92,450	42,575	135,025	92,450	18,436	-	-	42,575	-
Fines & Forfeitures	455,000	349,969	105,031	-	-	-	455,000	349,969	348,825	-	-	105,031	-
Rental of School Property	-	-	-	26,000	17,415	8,585	26,000	17,415	13,321	-	-	8,585	-
Contributions and Donations	-	-	-	14,995	24,113	(9,118)	14,995	24,113	22,850	-	-	(9,118)	-
ABC Revenues	57,700	24,594	33,106	-	-	-	57,700	24,594	30,631	-	-	33,106	-
Interest Earned on Investments	-	-	-	59,650	17,598	42,052	59,650	17,598	14,861	-	-	42,052	-
Misc. Local Operating Revenues	-	-	-	56,700	27,930	28,770	56,700	27,930	49,948	-	-	28,770	-
Reassignment/Transcript Fees	-	-	-	2,980	1,916	1,064	2,980	1,916	2,290	-	-	1,064	-
Disposition of School Fixed Assets	-	-	-	740	740	-	740	740	1,004	-	-	-	-
Insurance Settlement on School Property	17,910	17,909	1	11,363	11,363	-	29,273	29,272	-	-	-	1	-
Indirect Cost Collected	-	-	-	525,765	217,011	308,754	525,765	217,011	176,132	-	-	308,754	-
Restricted Local Sources	-	-	-	109,857	70,886	38,971	109,857	70,886	39,126	-	-	38,971	-
Fund Balance Appropriated	3,802,404	-	3,802,404	1,214,219	-	1,214,219	5,016,623	-	-	-	-	5,016,623	-
<b>TOTAL LOCAL FUND REVENUES</b>	<b>\$22,895,013</b>	<b>\$14,313,971</b>	<b>\$ 8,581,042</b>	<b>\$2,678,937</b>	<b>\$886,051</b>	<b>\$ 1,792,886</b>	<b>\$25,573,950</b>	<b>\$15,200,022</b>	<b>\$17,354,995</b>	<b>\$10,373,928</b>			

<b>% of BUDGET</b>	<b>62.52%</b>	<b>37.48%</b>	<b>33.07%</b>	<b>66.93%</b>	<b>59.44%</b>	<b>70.97%</b>	<b>40.56%</b>
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**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY FUND  
as of March 31, 2012**

	Current Year Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Current Budget Balance Remaining	
<b>REVENUES:</b>					
DPI School Bus Replacements	\$ 153,662	\$153,662	\$ -	\$ -	
County Appropriation	1,000,000	151,046	298,646	848,954	
Contributions and Donations	-	6,000	9,750	(6,000)	
Fund Balance Appropriated	-	-	78,939	-	
<b>TOTAL REVENUES</b>	<b>\$1,153,662</b>	<b>\$310,708</b>	<b>\$387,335</b>	<b>\$ 842,954</b>	
<i>% of BUDGET</i>		<i>26.93%</i>	<i>66.42%</i>	<i>73.07%</i>	
<b>EXPENDITURES:</b>					
	Current Budget	Year-To- Date	Prior Year-To- Date	Purchase Orders Outstanding	Budget Balance Remaining
<b>Category I - Land and Buildings</b>					
Roof/Ceiling Repair	\$ 232,746	\$ -	\$ 7,058	\$ -	\$ 232,746
Building Repair/Refurbishment	-	-	41,397	-	-
Diesel Storage Tank Replacement	-	-	5,627	-	-
Carpet and Tile Replacement	65,000	44,650	-	12,550	7,800
Paving/Concrete Repair	-	-	219,474	-	-
Wood Floor Repair	-	-	22,950	-	-
Window Replacement	83,013	57,605	-	-	25,408
Fire Alarm Repair/Replacement	17,850	7,800	-	-	10,050
Sewer Projects	45,000	-	-	-	45,000
HVAC Projects	129,675	9,460	-	-	120,215
Lighting Projects	281,241	25,301	-	-	255,940
Wiring/Electrical Projects	116,975	81,620	-	-	35,355
Architect/Engineering Fees	36,000	22,570	-	13,430	-
<b>TOTAL CATEGORY I</b>	<b>\$1,007,500</b>	<b>\$249,006</b>	<b>\$296,506</b>	<b>\$ 25,980</b>	<b>\$ 732,514</b>
<i>% of BUDGET</i>		<i>24.72%</i>	<i>59.49%</i>	<i>2.58%</i>	<i>72.71%</i>
<b>Category II-Furnishings and Equipment</b>					
Furniture	\$ -	\$ -	\$ 5,827	\$ -	\$ -
<b>TOTAL CATEGORY II</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,827</b>	<b>\$ -</b>	<b>\$ -</b>
<i>% of BUDGET</i>			<i>99.98%</i>		
<b>Category III-Vehicles</b>					
Vehicles & Moving Equipment	\$ 153,662	\$153,662	\$ 78,939	\$ 478,511	\$ (478,511)
<b>TOTAL CATEGORY III</b>	<b>\$ 153,662</b>	<b>\$153,662</b>	<b>\$ 78,939</b>	<b>\$ 478,511</b>	<b>\$ (478,511)</b>
<i>% of BUDGET</i>		<i>100.00%</i>	<i>100.00%</i>	<i>311.40%</i>	
<b>Non-Programmed Charges</b>					
Sales Tax Refund	\$ (7,500)	\$ -	\$ -	\$ -	\$ (7,500)
<b>TOTAL NON-PROGRAMMED CHARGES</b>	<b>\$ (7,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,500)</b>
<i>% of BUDGET</i>		<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	
<b>TOTAL EXPENDITURES</b>	<b>\$1,153,662</b>	<b>\$402,668</b>	<b>\$381,272</b>	<b>\$ 504,491</b>	<b>\$ 246,503</b>
<i>% of BUDGET</i>		<i>34.90%</i>	<i>65.38%</i>	<i>43.73%</i>	<i>21.37%</i>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b>\$ (91,960)</b>	<b>\$ 6,063</b>		