

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 5, 2012

SUBJECT: Henderson County Public Schools Financial Reports –
September 2012

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools September 2012 Local Current Expense Fund, Other Restricted Funds and Capital Outlay Fund Financial Reports for the Board's information.

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of September 30, 2012

	YEAR-TO-DATE			
	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUNDS	TOTAL	PRIOR YEAR-TO- DATE
REVENUES:				
National Park Service Teacher-to-Ranger	\$ -	\$ 5,777	\$ 5,777	\$ -
Medicaid Fees for Service	-	21,437	21,437	15,671
R.O.T.C.	-	27,156	27,156	16,758
County Appropriation	5,175,000	-	5,175,000	3,093,666
Tuition and Fees	-	37,584	37,584	40,691
Fines & Forfeitures	96,847	-	96,847	-
Rental of School Property	-	8,148	8,148	7,256
Contributions and Donations	-	1,894	1,894	-
ABC Revenues	-	-	-	70,344
Interest Earned on Investments	-	2,949	2,949	5,885
Misc. Local Operating Revenues	-	119,382	119,382	1,530
Reassignment/Transcript Fees	-	973	973	631
Disposition of School Fixed Assets	-	-	-	740
Indirect Cost Collected	-	58,715	58,715	-
Other Restricted Local Sources	-	1,687	1,687	-
TOTAL LOCAL FUND REVENUES	\$ 5,271,847	\$ 285,702	\$5,557,549	\$ 3,253,172
EXPENDITURES:				
INSTRUCTIONAL SERVICES				
Regular Instructional Services	\$ 718,178	\$ 103,964	\$ 822,142	\$ 777,871
Special Populations Services	85,862	11,524	97,386	135,851
Alternative Programs and Services	-	29,804	29,804	55,933
School Leadership Services	251,311	32,765	284,076	239,800
Co-Curricular Services	124,576	-	124,576	102,507
School-Based Support Services	135,334	1,326	136,660	110,996
Total Instructional Services	\$ 1,315,261	\$ 179,383	\$1,494,644	\$ 1,422,958
SYSTEM-WIDE SUPPORT SERVICES				
Support and Development Services	\$ 99,413	\$ 691	\$ 100,104	\$ 78,737
Special Population Support and Development Svcs.	71,393	-	71,393	72,843
Alternative Programs Support and Development Svcs.	11,521	-	11,521	11,224
Technology Support Services	137,953	103,942	241,895	245,128
Operational Support Services	1,897,273	(17,510)	1,879,763	1,486,236
Financial and Human Resource Services	676,265	2,136	678,401	673,725
Accountability Services	57,074	14,950	72,024	97,033
System-Wide Pupil Support Services	15,180	-	15,180	15,696
Policy, Leadership and Public Relations Services	81,286	12,727	94,013	81,704
Total System-Wide Support Services	\$ 3,047,358	\$ 116,936	\$3,164,294	\$ 2,762,326
ANCILLARY SERVICES				
Community Services	\$ -	\$ 14,251	\$ 14,251	\$ 11,586
Nutrition Services	1,821	-	1,821	13,657
Total Ancillary Services	\$ 1,821	\$ 14,251	\$ 16,072	\$ 25,243
NON-PROGRAMMED CHARGES				
Payments to Other Government Units	\$ 938	\$ -	\$ 938	\$ -
Total Non-Programmed Charges	\$ 938	\$ -	\$ 938	\$ -
TOTAL LOCAL FUND EXPENDITURES	\$ 4,365,378	\$ 310,570	\$4,675,948	\$ 4,210,527
EXCESS OF REVENUES OVER EXPENDITURES	\$ 906,469	\$ (24,868)	\$ 881,601	\$ (957,355)

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of September 30, 2012**

	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	
REVENUES:			
County Appropriation	\$ 125,000	\$ 39,210	
Miscellaneous Operating Revenues	-	2,000	
Contributions and Donations	1,750	-	
TOTAL REVENUES	<u><u>\$ 126,750</u></u>	<u><u>\$ 41,210</u></u>	
	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Purchase Orders Outstanding</u>
EXPENDITURES:			
<u>Category I - Land and Buildings</u>			
Roof/Ceiling Repair	\$ 97,404	\$ -	\$ -
Paving/Concrete Repair	100,000	-	-
HVAC Projects	171,225	-	-
Lighting Projects	253,181	2,399	-
Architect/Engineering Fees	7,740	650	-
TOTAL CATEGORY I	<u><u>\$ 629,550</u></u>	<u><u>\$ 3,049</u></u>	<u><u>\$ -</u></u>
<u>Category III-Vehicles</u>			
DPI Bus Leases	\$ -	\$ -	\$ 478,511
TOTAL CATEGORY III	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 478,511</u></u>
<u>Non-Programmed Charges</u>			
Sales Tax Refund	\$ 7,500	\$ -	\$ -
TOTAL NON-PROGRAMMED CHARGES	<u><u>\$ 7,500</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
TOTAL EXPENDITURES	<u><u>\$ 637,050</u></u>	<u><u>\$ 3,049</u></u>	<u><u>\$ 478,511</u></u>
EXCESS OF EXPENDITURES OVER REVENUES	<u><u>\$ (510,300)</u></u>	<u><u>\$ 38,161</u></u>	