

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 7, 2013

SUBJECT: Henderson County Public Schools Financial Reports –
November 2012

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools November 2012 Local Current Expense Fund and Other Restricted Funds Financial Report for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools November 2012 Financial Report as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of November 30, 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
REVENUES:									
Sales & Use Tax Refund	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
National Park Service Teacher-to-Ranger	-	-	-	5,780	5,777	3	5,780	3,442	3
Workforce Investment Act Grant (WIA)	-	-	-	138,005	20,051	117,954	138,005	30,075	117,954
Medicaid Administrative Outreach	-	-	-	115,595	-	115,595	115,595	-	115,595
Medicaid Fees for Service	-	-	-	178,950	54,519	124,431	178,950	125,438	124,431
JROTC	-	-	-	205,000	65,969	139,031	205,000	58,286	139,031
County Appropriation	20,700,000	8,625,000	12,075,000	-	-	-	20,700,000	7,734,166	12,075,000
Tuition and Fees	-	-	-	118,950	59,953	58,997	118,950	55,548	58,997
Fines & Forfeitures	455,000	160,401	294,599	-	-	-	455,000	197,538	294,599
Rental of School Property	-	-	-	27,500	9,533	17,967	27,500	8,513	17,967
Contributions and Donations	-	-	-	14,500	4,244	10,256	14,500	8,670	10,256
ABC Revenues	57,700	5,934	51,766	-	-	-	57,700	14,104	51,766
Interest Earned on Investments	-	-	-	23,600	4,135	19,465	23,600	10,344	19,465
Misc. Local Operating Revenues	-	-	-	205,055	141,350	63,705	205,055	27,955	63,705
Reassignment/Transcript Fees	-	-	-	3,000	1,610	1,390	3,000	1,122	1,390
Disposition of School Fixed Assets	-	-	-	-	-	-	-	740	-
Indirect Cost Collected	-	-	-	412,505	101,965	310,540	412,505	112,728	310,540
Restricted Local Sources	-	-	-	2,237	2,237	-	2,237	6,988	-
Fund Balance Appropriated	1,898,561	-	1,898,561	216,090	-	216,090	2,114,651	-	2,114,651
TOTAL LOCAL FUND REVENUES	\$23,111,261	\$ 8,791,335	\$ 14,319,926	\$1,706,767	\$ 471,343	\$ 1,235,424	\$24,818,028	\$ 9,262,678	\$ 15,555,350

% of BUDGET 38.04% 61.96% 27.62% 72.38% 37.32% 33.10% 62.68%

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of November 30, 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	Prior Year-to-Date Actual	Current Budget Bal. Favorable (Unfavorable)
EXPENDITURES:										
INSTRUCTIONAL SERVICES										
Regular Instructional Services	\$ 7,238,904	\$ 2,853,110	\$ 4,385,794	\$ 504,130	\$ 197,066	\$ 307,064	\$ 7,743,034	\$ 3,050,176	\$ 3,028,909	\$ 4,692,858
Special Populations Services	1,099,489	485,729	613,760	298,890	77,110	221,780	1,398,379	562,839	513,296	835,540
Alternative Programs and Services	48,149	28,596	19,553	167,281	58,749	108,532	215,430	87,345	127,364	128,085
School Leadership Services	1,360,969	568,119	792,850	35,065	33,180	1,885	1,396,034	601,299	384,318	794,735
Co-Curricular Services	700,250	362,950	337,300	13,796	-	13,796	714,046	362,950	337,715	351,096
School-Based Support Services	782,544	345,507	437,037	1,352	1,326	26	783,896	346,833	296,471	437,063
Total Instructional Services	\$ 11,230,305	\$ 4,644,011	\$ 6,586,294	\$ 1,020,514	\$ 367,431	\$ 653,083	\$ 12,250,819	\$ 5,011,442	\$ 4,688,073	\$ 7,239,377
<i>% of BUDGET</i>		<i>41.35%</i>	<i>58.65%</i>		<i>36.00%</i>	<i>64.00%</i>		<i>40.91%</i>	<i>36.98%</i>	<i>59.09%</i>
SYSTEM-WIDE SUPPORT SERVICES										
Support and Development Services	\$ 449,663	\$ 178,670	\$ 270,993	\$ 6,797	\$ 4,779	\$ 2,018	\$ 456,460	\$ 183,449	\$ 138,743	\$ 273,011
Special Population Support and Development Svcs.	297,140	126,107	171,033	-	-	-	297,140	126,107	125,039	171,033
Alternative Programs Support and Development Svcs.	53,290	20,469	32,821	-	-	-	53,290	20,469	19,992	32,821
Technology Support Services	801,015	282,536	518,479	467,086	208,328	258,758	1,268,101	490,864	376,308	777,237
Operational Support Services	8,181,177	3,463,943	4,717,234	72,250	1,000,000	93,184	8,253,427	3,443,009	2,518,187	4,810,418
Financial and Human Resource Services	1,026,780	749,442	277,338	33,437	2,161	31,276	1,060,217	751,603	702,941	308,614
Accountability Services	206,148	86,575	119,573	50,101	13,577	36,524	256,249	100,152	114,700	156,097
System-Wide Pupil Support Services	98,587	34,112	64,475	-	-	-	98,587	34,112	29,587	64,475
Policy, Leadership and Public Relations Services	363,165	146,978	216,187	15,728	12,727	3,001	378,893	159,705	136,606	219,188
Total System-Wide Support Services	\$ 11,476,965	\$ 5,088,832	\$ 6,388,133	\$ 645,399	\$ 220,638	\$ 424,761	\$ 12,122,364	\$ 5,309,470	\$ 4,162,103	\$ 6,812,894
<i>% of BUDGET</i>		<i>44.34%</i>	<i>55.66%</i>		<i>34.19%</i>	<i>65.81%</i>		<i>43.80%</i>	<i>34.16%</i>	<i>56.20%</i>
ANCILLARY SERVICES										
Community Services	\$ 1,000	\$ 771	\$ 229	\$ 40,854	\$ 19,830	\$ 21,024	\$ 41,854	\$ 20,601	\$ 17,403	\$ 21,253
Nutrition Services	91,891	34,780	57,111	-	-	-	91,891	34,780	29,129	57,111
Total Ancillary Services	\$ 92,891	\$ 35,551	\$ 57,340	\$ 40,854	\$ 19,830	\$ 21,024	\$ 133,745	\$ 55,381	\$ 46,532	\$ 78,364
<i>% of BUDGET</i>		<i>38.27%</i>	<i>61.73%</i>		<i>48.54%</i>	<i>51.46%</i>		<i>41.41%</i>	<i>41.23%</i>	<i>58.59%</i>
NON-PROGRAMMED CHARGES										
Payments to Other Government Units	\$ 311,100	\$ 158,590	\$ 152,510	\$ -	\$ -	\$ -	\$ 311,100	\$ 158,590	\$ 75,434	\$ 152,510
Total Non-Programmed Charges	\$ 311,100	\$ 158,590	\$ 152,510	\$ -	\$ -	\$ -	\$ 311,100	\$ 158,590	\$ 75,434	\$ 152,510
<i>% of BUDGET</i>		<i>50.98%</i>	<i>49.02%</i>					<i>50.98%</i>	<i>19.46%</i>	<i>49.02%</i>
TOTAL LOCAL FUND EXPENDITURES	\$ 23,111,261	\$ 9,926,984	\$ 13,184,277	\$ 1,706,767	\$ 607,899	\$ 1,098,868	\$ 24,818,028	\$ 10,534,883	\$ 8,972,142	\$ 14,283,145
<i>% of BUDGET</i>		<i>42.95%</i>	<i>57.05%</i>		<i>35.62%</i>	<i>64.38%</i>		<i>42.45%</i>	<i>35.38%</i>	<i>57.55%</i>
EXCESS OF EXPENDITURES OVER REVENUES										
		\$ (1,135,649)			\$ (1,366,550)			\$ (1,272,205)		\$ (676,485)