

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 4, 2013

SUBJECT: Henderson County Public Schools Financial Reports –
December 2012

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of December 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	Prior Year-to-Date Actual	Current Budget Bal. Favorable (Unfavorable)
EXPENDITURES:										
INSTRUCTIONAL SERVICES										
Regular Instructional Services	\$ 7,178,274	\$ 3,236,913	\$ 3,941,361	\$ 505,177	\$ 230,978	\$ 274,199	\$ 7,683,451	\$ 3,467,891	\$ 3,478,699	\$ 4,215,560
Special Populations Services	1,087,111	523,788	563,323	298,890	81,891	216,999	1,386,001	605,679	579,634	780,322
Alternative Programs and Services	52,499	30,327	22,172	182,086	75,580	106,506	234,585	105,907	156,577	128,678
School Leadership Services	1,360,969	665,284	695,685	35,065	33,436	1,629	1,396,034	698,720	410,876	697,314
Co-Curricular Services	700,250	365,984	334,266	13,796	5,000	8,796	714,046	370,984	343,587	343,062
School-Based Support Services	782,544	396,069	386,475	1,912	1,326	586	784,456	397,395	342,940	387,061
Total Instructional Services	\$ 11,161,647	\$ 5,218,365	\$ 5,943,282	\$ 1,036,976	\$ 428,211	\$ 608,715	\$ 12,198,573	\$ 5,646,576	\$ 5,312,313	\$ 6,551,997
% of BUDGET		46.75%	53.25%		41.30%	58.70%		46.29%	41.79%	53.71%
SYSTEM-WIDE SUPPORT SERVICES										
Support and Development Services	\$ 449,663	\$ 212,437	\$ 237,226	\$ 6,797	\$ 4,549	\$ 2,248	\$ 456,460	\$ 216,986	\$ 161,006	\$ 239,474
Special Population Support and Development Svcs.	298,600	148,826	149,774	-	-	-	298,600	148,826	147,244	149,774
Alternative Programs Support and Development Svcs.	53,290	24,309	28,981	-	2	(2)	53,290	24,311	23,755	28,979
Technology Support Services	801,015	326,888	474,127	467,086	208,450	258,636	1,268,101	535,338	415,601	732,763
Operational Support Services	8,181,177	3,998,318	4,182,859	72,250	(1,538)	73,788	8,253,427	3,996,780	2,945,081	4,256,647
Financial and Human Resource Services	1,002,015	829,824	172,191	33,437	2,340	31,097	1,035,452	832,164	698,738	203,288
Accountability Services	206,148	98,651	107,497	50,101	13,580	36,521	256,249	112,231	124,215	144,018
System-Wide Pupil Support Services	101,952	42,908	59,044	-	-	-	101,952	42,908	35,220	59,044
Policy, Leadership and Public Relations Services	363,165	194,208	168,957	15,728	12,727	3,001	378,893	206,955	182,899	171,958
Total System-Wide Support Services	\$ 11,457,025	\$ 5,876,369	\$ 5,580,656	\$ 645,399	\$ 240,110	\$ 405,289	\$ 12,102,424	\$ 6,116,479	\$ 4,733,759	\$ 5,985,945
% of BUDGET		51.29%	48.71%		37.20%	62.80%		50.54%	38.28%	49.46%
ANCILLARY SERVICES										
Community Services	\$ 1,000	\$ 771	\$ 229	\$ 40,854	\$ 22,249	\$ 18,605	\$ 41,854	\$ 23,020	\$ 20,431	\$ 18,834
Nutrition Services	94,329	36,188	58,141	-	-	-	94,329	36,188	29,528	58,141
Total Ancillary Services	\$ 95,329	\$ 36,959	\$ 58,370	\$ 40,854	\$ 22,249	\$ 18,605	\$ 136,183	\$ 59,208	\$ 49,959	\$ 76,975
% of BUDGET		38.77%	61.23%		54.46%	45.54%		43.48%	44.27%	56.52%
NON-PROGRAMMED CHARGES										
Payments to Other Government Units	\$ 397,260	\$ 198,159	\$ 199,101	\$ -	\$ -	\$ -	\$ 397,260	\$ 198,159	\$ 105,631	\$ 199,101
Total Non-Programmed Charges	\$ 397,260	\$ 198,159	\$ 199,101	\$ -	\$ -	\$ -	\$ 397,260	\$ 198,159	\$ 105,631	\$ 199,101
% of BUDGET		49.88%	50.12%					49.88%	27.25%	50.12%
TOTAL LOCAL FUND EXPENDITURES	\$ 23,111,261	\$ 11,329,852	\$ 11,781,409	\$ 1,723,179	\$ 690,570	\$ 1,032,609	\$ 24,834,440	\$ 12,020,422	\$ 10,201,662	\$ 12,814,018
% of BUDGET		49.02%	50.98%		40.08%	59.92%		48.40%	39.88%	51.60%
EXCESS OF EXPENDITURES OVER REVENUES										
		\$ (813,517)			\$ (88,860)			\$ (902,377)		\$ (188,254)



REVENUE:	
County Appropriation	\$500,000
Total Budget	\$500,000

SITE	Project Description	ESTIMATED Project COST	ESTIMATED Cumulative TOTAL	Invoice Date	Local Vendor	Current Expenditures to Date	Outstanding POs
East Henderson High	Replace Roof: B Building	\$80,000	\$80,000				
East Henderson High	Paving	\$100,000	\$180,000	8/07/12	X	\$100,000.00	\$0
Clear Creek Elementary	Replace Glowcore Boilers (NO PARTS AVAILABLE)	\$60,000	\$240,000	8/29/12	X	\$43,487.45	\$0
Hendersonville Middle	Replace Glowcore Boilers (NO PARTS AVAILABLE)	\$60,000	\$300,000	8/29/12	X	\$43,487.45	\$0
Bruce Drysdale Elementary	Enclose Covered Walkway Between Main Building & Media Center	\$200,000	\$500,000		X		\$200,000.00

Encumbered to Date: **\$386,974.90**