

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 6, 2013

SUBJECT: Henderson County Public Schools Financial Reports –
March 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools March 2013 Local Current Expense Fund / Other Restricted Funds 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 2013 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools March 2013 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of March 31, 2013

	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:									
13 Grant	\$ -	\$ -	\$ -	\$ 11,520	\$ 11,520	\$ -	\$ 11,520	\$ 11,520	\$ -
Sales & Use Tax Refund	-	-	-	40,000	-	40,000	40,000	-	40,000
National Park Service Teacher-to-Ranger	-	-	-	6,051	6,051	-	6,051	6,051	-
Workforce Investment Act Grant (WIA)	-	-	-	141,090	82,721	58,369	141,090	82,721	58,369
Medicaid Administrative Outreach	-	-	-	115,595	28,084	87,511	115,595	28,084	87,511
Medicaid Fees for Service	-	-	-	532,552	392,855	139,697	532,552	392,855	139,697
JROTC	-	-	-	205,000	132,308	72,692	205,000	132,308	72,692
County Appropriation	20,700,000	15,525,000	5,175,000	-	-	-	20,700,000	15,525,000	5,175,000
Tuition and Fees	-	-	-	118,950	87,381	31,569	118,950	87,381	31,569
Fines & Forfeitures	455,000	321,703	133,297	-	-	-	455,000	321,703	133,297
Rental of School Property	-	-	-	27,500	11,399	16,101	27,500	11,399	16,101
Contributions and Donations	-	-	-	27,872	16,288	11,584	27,872	16,288	11,584
ABC Revenues	57,700	17,694	40,006	-	-	-	57,700	17,694	40,006
Interest Earned on Investments	-	-	-	23,600	7,070	16,530	23,600	7,070	16,530
Misc. Local Operating Revenues	-	-	-	244,270	181,233	63,037	244,270	181,233	63,037
Reassignment/Transcript Fees	-	-	-	3,000	2,453	547	3,000	2,453	547
Disposition of School Fixed Assets	-	-	-	-	-	-	-	-	-
Insurance Settlement on School Property	-	-	-	16,000	16,000	-	16,000	16,000	-
Indirect Cost Collected	-	-	-	412,505	210,278	202,227	412,505	210,278	202,227
Restricted Local Sources	-	-	-	14,804	2,337	12,467	14,804	2,337	12,467
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	\$15,864,397	\$ 7,246,864	\$2,156,399	\$1,187,978	\$ 968,421	\$25,267,660	\$17,052,375	\$ 8,215,285
% of BUDGET		68.64%	31.36%		55.09%	44.91%		67.49%	32.51%

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of March 31, 2013**

	<u>Current Year Budget</u>	<u>Year-To- Date Actual</u>	<u>Prior Year-To- Date Actual</u>	<u>Current Budget Balance Remaining</u>	
REVENUES:					
DPI School Bus Replacements	\$ 316,085	\$ 38,887	\$ 153,662	\$ 277,198	
County Appropriation	500,000	333,333	151,046	166,667	
Contributions and Donations	8,000	5,250	6,000	2,750	
Fund Balance Appropriated	434,630	-	-	434,630	
TOTAL REVENUES	<u>\$ 1,258,715</u>	<u>\$ 377,470</u>	<u>\$ 310,708</u>	<u>\$ 881,245</u>	
<i>% of BUDGET</i>		<i>29.99%</i>	<i>26.93%</i>	<i>70.01%</i>	
EXPENDITURES:					
	<u>Current Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Purchase Orders Outstanding</u>	<u>Budget Balance Remaining</u>
<u>Category I - Land and Buildings</u>					
Roof/Ceiling Repair	\$ 177,404	\$ 97,404	\$ -	\$ -	\$ 80,000
Carpet and Tile Replacement	-	-	44,650	-	-
Paving/Concrete Repair	100,000	100,000	-	-	-
Window Replacement	-	-	57,605	-	-
Fire Alarm Repair/Replacement	-	-	7,800	-	-
HVAC Projects	204,250	171,225	9,460	-	33,025
Lighting Projects	253,236	253,181	25,301	-	55
Covered Walkways	200,000	77,290	-	123,430	(720)
Wiring/Electrical Projects	-	25,400	81,620	-	(25,400)
Architect/Engineering Fees	7,740	7,740	22,570	-	-
TOTAL CATEGORY I	<u>\$ 942,630</u>	<u>\$ 732,239</u>	<u>\$ 249,006</u>	<u>\$ 123,430</u>	<u>\$ 86,961</u>
<i>% of BUDGET</i>		<i>77.68%</i>	<i>24.72%</i>	<i>13.09%</i>	<i>9.23%</i>
<u>Category II-Furnishings and Equipment</u>					
TOTAL CATEGORY II	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>% of BUDGET</i>		<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	
<u>Category III-Vehicles</u>					
DPI Bus Leases	\$ 316,085	\$ 38,887	\$ -	\$ 439,624	\$ (162,426)
Vehicles & Moving Equipment	-	-	153,662	-	-
TOTAL CATEGORY III	<u>\$ 316,085</u>	<u>\$ 38,887</u>	<u>\$ 153,662</u>	<u>\$ 439,624</u>	<u>\$ (162,426)</u>
<i>% of BUDGET</i>		<i>12.30%</i>	<i>100.00%</i>	<i>139.08%</i>	
<u>Non-Programmed Charges</u>					
Sales Tax Refund	\$ -	\$ 7,500	\$ -	\$ -	\$ (7,500)
TOTAL NON-PROGRAMMED CHARGES	<u>\$ -</u>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,500)</u>
<i>% of BUDGET</i>		<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	
TOTAL EXPENDITURES	<u>\$ 1,258,715</u>	<u>\$ 778,626</u>	<u>\$ 402,668</u>	<u>\$ 563,054</u>	<u>\$ (82,965)</u>
<i>% of BUDGET</i>		<i>61.86%</i>	<i>34.90%</i>	<i>44.73%</i>	<i>-6.59%</i>