

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 4, 2013

SUBJECT: Henderson County Public Schools Financial Reports –
September 2013

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools September 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 September 2013 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of September 30, 2013

	YEAR-TO-DATE			
	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUNDS	TOTAL	PRIOR YEAR- TO-DATE
REVENUES:				
National Park Service Teacher-to-Ranger	\$ -	\$ -	\$ -	\$ 5,777
Workforce Investment Act Grant (WIA)	-	9,709	9,709	-
Medicaid Administrative Outreach	-	27,385	27,385	-
Medicaid Fees for Service	-	40,712	40,712	21,437
R.O.T.C.	-	27,675	27,675	27,156
County Appropriation	5,267,711	-	5,267,711	5,175,000
Tuition and Fees	-	37,388	37,388	37,584
Fines & Forfeitures	109,000	-	109,000	96,847
Rental of School Property	-	5,631	5,631	8,148
Contributions and Donations	-	8,004	8,004	1,894
Interest Earned on Investments	-	2,078	2,078	2,949
Misc. Local Operating Revenues	-	20	20	119,382
Reassignment/Transcript Fees	-	671	671	973
Indirect Cost Collected	-	48,318	48,318	58,715
Other Restricted Local Sources	-	750	750	1,687
TOTAL LOCAL FUND REVENUES	\$ 5,376,711	\$ 208,341	\$ 5,585,052	\$ 5,557,549
EXPENDITURES:				
INSTRUCTIONAL SERVICES				
Regular Instructional Services	\$ 831,133	\$ 108,241	\$ 939,374	\$ 822,142
Special Populations Services	57,508	65,528	123,036	97,386
Alternative Programs and Services	240	26,274	26,514	29,804
School Leadership Services	263,349	21,928	285,277	284,076
Co-Curricular Services	87,294	-	87,294	124,576
School-Based Support Services	121,826	1,471	123,297	136,660
Total Instructional Services	\$ 1,361,350	\$ 223,442	\$ 1,584,792	\$ 1,494,644
SYSTEM-WIDE SUPPORT SERVICES				
Support and Development Services	\$ 81,607	\$ 551	\$ 82,158	\$ 100,104
Special Population Support and Development Svcs.	48,494	-	48,494	71,393
Alternative Programs Support and Development Svcs.	11,565	-	11,565	11,521
Technology Support Services	186,498	162,093	348,591	241,895
Operational Support Services	1,646,993	(15,536)	1,631,457	1,879,763
Financial and Human Resource Services	740,789	3,994	744,783	678,401
Accountability Services	62,525	14,950	77,475	72,024
System-Wide Pupil Support Services	-	-	-	15,180
Policy, Leadership and Public Relations Services	67,221	11,282	78,503	94,013
Total System-Wide Support Services	\$ 2,845,692	\$ 177,334	\$ 3,023,026	\$ 3,164,294
ANCILLARY SERVICES				
Community Services	\$ -	\$ 7,956	\$ 7,956	\$ 14,251
Nutrition Services	1,715	-	1,715	1,821
Total Ancillary Services	\$ 1,715	\$ 7,956	\$ 9,671	\$ 16,072
NON-PROGRAMMED CHARGES				
Payments to Other Government Units	\$ 69,367	\$ -	\$ 69,367	\$ 938
Total Non-Programmed Charges	\$ 69,367	\$ -	\$ 69,367	\$ 938
TOTAL LOCAL FUND EXPENDITURES	\$ 4,278,124	\$ 408,732	\$ 4,686,856	\$ 4,675,948
EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,098,587	\$ (200,391)	\$ 898,196	\$ 881,601

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of September 30, 2013**

	Current Year-To- Date Actual	Prior Year-To- Date Actual	
REVENUES:			
County Appropriation	\$ 250,000	\$ 125,000	
Contributions and Donations	1,500	1,750	
TOTAL REVENUES	\$ 251,500	\$ 126,750	
	Current Year-To- Date	Prior Year-To- Date	Purchase Orders Outstanding
EXPENDITURES:			
<u>Category I - Land and Buildings</u>			
Roof/Ceiling Repair	\$ -	\$ 97,404	\$ -
School Security	8,721		80,636
Cabinets	6,579		
Paving/Concrete Repair	-	100,000	-
HVAC Projects	-	171,225	140,758
Lighting Projects	-	253,181	-
Architect/Engineering Fees	-	7,740	-
TOTAL CATEGORY I	\$ 15,300	\$ 629,550	\$ 221,394
<u>Category II-Furnishings and Equipment</u>			
System Wide Technology	\$ -	\$ -	\$ 73,457
TOTAL CATEGORY II	\$ -	\$ -	\$ 73,457
<u>Category III-Vehicles</u>			
DPI Bus Leases	\$ -	\$ -	\$ 162,426
TOTAL CATEGORY III	\$ -	\$ -	\$ 162,426
<u>Non-Programmed Charges</u>			
Sales Tax Refund	\$ -	\$ 7,500	\$ -
TOTAL NON-PROGRAMMED CHARGES	\$ -	\$ 7,500	\$ -
TOTAL EXPENDITURES	\$ 15,300	\$ 637,050	\$ 457,276
EXCESS OF REVENUES OVER EXPENDITURES	\$ 236,200	\$ (510,300)	