

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: December 6, 2010

SUBJECT: Henderson County Public Schools Financial Reports –
October 2010

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools October 2010 Financial Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools October 2010 Financial Reports as presented.

Suggested Motion:

**I move that the Board of Commissioners approve the Henderson
County Public Schools October 2010 Financial Reports as presented.**

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of October 31, 2010

	YEAR-TO-DATE			
	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUNDS	TOTAL	PRIOR YEAR-TO- DATE
REVENUES:				
More at Four/Smart Start Grant	\$ -	\$ 193,050	\$ 193,050	\$ 193,440
C-Stop OJJ Funding	-	6,250	6,250	6,250
WIA Mountain Youth Recovery Grant	-	19,164	19,164	8,642
WIA Summer Youth Employment	-	-	-	48,945
Medicaid Fees for Service	-	76,667	76,667	4,189
R.O.T.C.	-	44,342	44,342	39,138
County Appropriation	6,899,406	-	6,899,406	6,797,646
Tuition and Fees	-	10,900	10,900	7,037
Fines & Forfeitures	159,686	-	159,686	144,477
Rental of School Property	-	7,233	7,233	7,314
Contributions and Donations	-	4,544	4,544	6,280
ABC Revenues	-	-	-	12,000
Interest Earned on Investments	-	6,087	6,087	7,812
Misc. Local Operating Revenues	-	55,602	55,602	18,992
Reassignment/Transcript Fees	-	1,183	1,183	771
Sale of Confiscated Vehicle	-	94	94	1,247
Indirect Cost Allocated	-	101,435	101,435	36,195
Teen Tobacco Prevention Grant	-	1,642	1,642	1,550
TOTAL LOCAL FUND REVENUES	\$ 7,059,092	\$ 528,193	\$ 7,587,285	\$ 7,341,925
EXPENDITURES:				
INSTRUCTIONAL SERVICES				
Regular Instructional Services	\$ 711,311	\$ 104,504	\$ 815,815	\$ 1,010,893
Special Populations Services	174,070	17,352	191,422	117,570
Alternative Programs and Services	16,115	245,465	261,580	219,142
School Leadership Services	843,425	38,440	881,865	179,341
Co-Curricular Services	132,124	-	132,124	146,092
School-Based Support Services	546,506	16,780	563,286	194,748
Total Instructional Services	\$ 2,423,551	\$ 422,541	\$ 2,846,092	\$ 1,867,786
SYSTEM-WIDE SUPPORT SERVICES				
Support and Development Services	\$ 39,870	\$ 4,053	\$ 43,923	\$ 43,537
Special Population Support and Development Svcs.	81,085	-	81,085	53,619
Alternative Programs Support and Development Svcs.	16,713	31	16,744	8,404
Technology Support Services	232,952	90,551	323,503	291,975
Operational Support Services	1,794,497	(10,361)	1,784,136	2,247,203
Financial and Human Resource Services	519,946	923	520,869	507,856
Accountability Services	83,569	10,891	94,460	81,135
System-Wide Pupil Support Services	22,445	-	22,445	18,359
Policy, Leadership and Public Relations Services	95,678	45,405	141,083	147,935
Total System-Wide Support Services	\$ 2,886,755	\$ 141,493	\$ 3,028,248	\$ 3,400,023
ANCILLARY SERVICES				
Community Services	\$ -	\$ 11,940	\$ 11,940	\$ 11,550
Nutrition Services	(198)	-	(198)	104
Total Ancillary Services	\$ (198)	\$ 11,940	\$ 11,742	\$ 11,654
NON-PROGRAMMED CHARGES				
Payments to Other Government Units	\$ 103,126	\$ -	\$ 103,126	\$ 85,711
Total Non-Programmed Charges	\$ 103,126	\$ -	\$ 103,126	\$ 85,711
TOTAL LOCAL FUND EXPENDITURES	\$ 5,413,234	\$ 575,974	\$ 5,989,208	\$ 5,365,174
EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,645,858	\$ (47,781)	\$ 1,598,077	\$ 1,976,751

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of September 30, 2010

	LOCAL CURRENT EXPENSE FUND				OTHER RESTRICTED FUNDS				TOTAL			
	Budget	Current Year-To-Date Actual	Current Budget Balance Remaining		Budget	Current Year-To-Date Actual	Current Budget Balance Remaining		Budget	Current Year-To-Date Actual	Prior Year-to-Date Actual	Current Budget Balance Remaining
EXPENDITURES:												
INSTRUCTIONAL SERVICES												
Regular Instructional Services	\$ -	\$ 14,998	\$ (14,998)	\$ -	\$ -	\$ 30,306	\$ (30,306)	\$ -	\$ -	\$ 45,304	\$ 74,566	\$ (45,304)
Special Populations Services	-	18,057	(18,057)	-	-	1,412	(1,412)	-	-	19,469	11,404	(19,469)
Alternative Programs and Services	-	(1,472)	1,472	-	-	13,221	(13,221)	-	-	11,749	56,451	(11,749)
School Leadership Services	-	213,764	(213,764)	-	-	-	-	-	-	213,764	36,614	(213,764)
Co-Curricular Services	-	41,964	(41,964)	-	-	-	-	-	-	41,964	56,724	(41,964)
School-Based Support Services	-	35,341	(35,341)	-	-	781	(781)	-	-	36,122	10,104	(36,122)
Retirement Reserve	-	(6,823)	6,823	-	-	-	-	-	-	(6,823)	-	6,823
Total Instructional Services	\$ -	\$ 315,829	\$ (315,829)	\$ -	\$ -	\$ 45,720	\$ (45,720)	\$ -	\$ -	\$ 361,549	\$ 245,863	\$ (361,549)
SYSTEM-WIDE SUPPORT SERVICES												
Support and Development Services	\$ -	\$ 7,717	\$ (7,717)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,717	\$ 9,149	\$ (7,717)
Special Population Support and Development Svcs.	-	20,506	(20,506)	-	-	-	-	-	-	20,506	9,819	(20,506)
Alternative Programs Support and Development Svcs.	-	4,198	(4,198)	-	-	-	-	-	-	4,198	628	(4,198)
Technology Support Services	-	46,339	(46,339)	-	-	3,070	(3,070)	-	-	49,409	40,145	(49,409)
Operational Support Services	-	320,695	(320,695)	-	-	(949)	949	-	-	319,746	518,492	(319,746)
Financial and Human Resource Services	-	480,093	(480,093)	-	-	743	(743)	-	-	480,836	449,989	(480,836)
Accountability Services	-	7,613	(7,613)	-	-	12,650	(12,650)	-	-	20,263	58,148	(20,263)
System-Wide Pupil Support Services	-	822	(822)	-	-	-	-	-	-	822	2,886	(822)
Policy, Leadership and Public Relations Services	-	17,007	(17,007)	-	-	28,765	(28,765)	-	-	45,772	50,873	(45,772)
Total System-Wide Support Services	\$ -	\$ 904,990	\$ (904,990)	\$ -	\$ -	\$ 44,279	\$ (44,279)	\$ -	\$ -	\$ 949,269	\$ 1,140,129	\$ (949,269)
ANCILLARY SERVICES												
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,545	\$ (2,545)	\$ -	\$ -	\$ 2,545	\$ 2,462	\$ (2,545)
Nutrition Services	-	178	(178)	-	-	-	-	-	-	178	-	(178)
Total Ancillary Services	\$ -	\$ 178	\$ (178)	\$ -	\$ -	\$ 2,545	\$ (2,545)	\$ -	\$ -	\$ 2,723	\$ 2,462	\$ (2,723)
NON-PROGRAMMED CHARGES												
Payments to Other Government Units	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Foundations	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Programmed Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LOCAL FUND EXPENDITURES	\$ -	\$ 1,220,997	\$ (1,220,997)	\$ -	\$ -	\$ 92,544	\$ (92,544)	\$ -	\$ -	\$ 1,313,541	\$ 1,388,454	\$ (1,313,541)

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of September 30, 2010

LOCAL CURRENT EXPENSE FUND				OTHER RESTRICTED FUNDS			TOTAL			
Budget	Current Year-To- Date Actual	Current Budget Balance Remaining		Budget	Current Year-To- Date Actual	Current Budget Balance Remaining	Budget	Current Year-To- Date Actual	Prior Year-to Date Actual	Current Budget Balance Remaining
	<u>\$ 5,838,095</u>				<u>\$ 435,649</u>			<u>\$ 6,273,744</u>	<u>\$ 5,953,471</u>	

EXPENDITURES:

EXCESS OF REVENUES OVER EXPENDITURES

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of October 31, 2010

	<u>Current Year-To- Date</u>	
REVENUES:		
County Appropriation	\$ 115,300	
Contributions and Donations	6,000	
TOTAL REVENUES	<u><u>\$ 121,300</u></u>	
	<u>Current Year-To- Date</u>	<u>Purchase Orders Outstanding</u>
EXPENDITURES:		
<u>Category I - Land and Buildings</u>		
Paving	\$ 153,561	\$ 77,441
Building Repair/Refurbishment	69,974	14,455
TOTAL CATEGORY I	<u><u>\$ 223,535</u></u>	<u><u>\$ 91,896</u></u>
<u>Category II-Furnishings and Equipment</u>		
Custodial Equipment	\$ 5,827	\$ -
TOTAL CATEGORY II	<u><u>\$ 5,827</u></u>	<u><u>\$ -</u></u>
<u>Category III-Vehicles</u>		
Vehicles & Moving Equipment	\$ -	\$ 78,939
TOTAL CATEGORY III	<u><u>\$ -</u></u>	<u><u>\$ 78,939</u></u>
TOTAL EXPENDITURES	<u><u>\$ 229,362</u></u>	<u><u>\$ 170,835</u></u>
EXCESS OF EXPENDITURES OVER REVENUES	<u><u>\$ (108,062)</u></u>	