

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 3, 2011

SUBJECT: Henderson County Public Schools Financial Reports –
November 2010

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of November 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	Current Budget Balance Remaining
REVENUES:									
More at Four/Smart Start Grant	\$ -	\$ -	\$ -	\$ 965,250	\$ 193,050	\$ 772,200	\$ 965,250	\$ 193,050	\$ 772,200
CSTOP Grant	-	-	-	25,000	10,417	14,583	25,000	10,417	14,583
Sales & Use Tax Refund	-	-	-	90,755	-	90,755	90,755	-	90,755
Workforce Investment Act Grant (WIA)	-	-	-	145,635	29,944	115,691	145,635	29,944	115,691
WIA Grant-Summer Youth Employment	-	-	-	-	-	-	-	-	-
Medicaid Administrative Outreach	-	-	-	-	17,214	(17,214)	-	17,214	(17,214)
Medicaid Fees for Service	-	-	-	-	81,885	(81,885)	-	81,885	(81,885)
R.O.T.C.	-	-	-	170,000	56,873	113,127	170,000	56,873	113,127
County Appropriation	20,698,218	8,624,258	12,073,960	-	-	-	20,698,218	8,624,258	12,073,960
Tuition and Fees	-	-	-	25,660	12,431	13,229	25,660	12,431	13,229
Fines & Forfeitures	475,000	196,551	278,449	-	-	-	475,000	196,551	278,449
Rental of School Property	-	-	-	26,000	10,293	15,707	26,000	10,293	15,707
Contributions and Donations	-	-	-	15,020	4,827	10,193	15,020	4,827	10,193
ABC Revenues	55,570	13,546	42,024	-	-	-	55,570	13,546	42,024
Interest Earned on Investments	-	-	-	20,225	7,854	12,371	20,225	7,854	12,371
Misc. Local Operating Revenues	-	-	-	55,305	59,561	(4,256)	55,305	59,561	(4,256)
Reassignment/Transcript Fees	-	-	-	2,750	1,318	1,432	2,750	1,318	1,432
Disposition of School Fixed Assets	-	-	-	-	94	(94)	-	94	(94)
Indirect Cost Allocated	-	-	-	783,658	138,633	645,025	783,658	138,633	645,025
Restricted Local Sources	-	-	-	73,127	7,274	65,853	73,127	7,274	65,853
Fund Balance Appropriated	284,173	-	284,173	9,718	-	9,718	293,891	-	293,891
TOTAL LOCAL FUND REVENUES	\$21,512,961	\$ 8,834,355	\$12,678,606	\$2,408,103	\$ 631,668	\$1,776,435	\$23,921,064	\$ 9,466,023	\$14,455,041

% of BUDGET 41.07% 58.93% 26.23% 73.77% 39.57% 39.49% 60.43%

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of November 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	Current Budget Balance Remaining
EXPENDITURES:									
INSTRUCTIONAL SERVICES									
Regular Instructional Services	\$ 3,623,286	\$ 1,824,609	\$ 1,798,677	\$ 361,364	\$ 134,749	\$ 226,615	\$ 3,984,650	\$ 1,959,358	\$ 2,158,442
Special Populations Services	995,624	437,211	558,413	11,587	25,850	(14,263)	1,007,211	463,061	383,226
Alternative Programs and Services	125,564	42,476	83,088	1,158,321	266,426	891,895	1,283,885	308,902	375,391
School Leadership Services	527,075	1,146,068	(618,993)	44,905	38,440	6,465	571,980	1,184,508	290,160
Co-Curricular Services	767,948	376,371	391,577	17,319	1,478	15,841	785,267	377,849	401,763
School-Based Support Services	2,166,430	801,894	1,364,536	73,127	24,467	48,660	2,239,557	826,361	389,627
Total Instructional Services	\$ 8,205,927	\$ 4,628,629	\$ 3,577,298	\$ 1,666,623	\$ 491,410	\$ 1,175,213	\$ 9,872,550	\$ 5,120,039	\$ 3,998,609
<i>% of BUDGET</i>		<i>56.41%</i>	<i>43.59%</i>		<i>29.49%</i>	<i>70.51%</i>		<i>51.86%</i>	<i>33.84%</i>
SYSTEM-WIDE SUPPORT SERVICES									
Support and Development Services	\$ 175,907	\$ 57,962	\$ 117,945	\$ 1,110	\$ 5,320	\$ (4,210)	\$ 177,017	\$ 63,282	\$ 61,101
Special Population Support and Development Svcs.	263,356	110,153	153,203	-	-	-	263,356	110,153	74,648
Alternative Programs Support and Development Svcs.	57,031	21,916	35,115	250	31	219	57,281	21,947	8,726
Technology Support Services	731,901	290,333	441,568	236,496	121,842	114,654	968,397	412,175	437,341
Operational Support Services	7,003,108	2,301,870	4,701,238	60,646	(14,918)	75,564	7,063,754	2,286,952	2,282,243
Financial and Human Resource Services	730,017	548,723	181,294	58,592	1,233	57,359	788,609	549,956	536,263
Accountability Services	143,618	94,809	48,809	38,500	10,891	27,609	182,118	105,700	92,667
System-Wide Pupil Support Services	101,087	30,348	70,739	-	-	-	101,087	30,348	25,533
Policy, Leadership and Public Relations Services	364,176	125,259	238,917	133,743	50,109	83,634	497,919	175,368	200,623
Total System-Wide Support Services	\$ 9,570,201	\$ 3,581,373	\$ 5,988,828	\$ 529,337	\$ 174,508	\$ 354,829	\$ 10,099,538	\$ 3,755,881	\$ 3,719,145
<i>% of BUDGET</i>		<i>37.42%</i>	<i>62.58%</i>		<i>32.97%</i>	<i>67.03%</i>		<i>37.19%</i>	<i>32.56%</i>
ANCILLARY SERVICES									
Community Services	\$ 765	\$ -	\$ 765	\$ 44,105	\$ 15,117	\$ 28,988	\$ 44,870	\$ 15,117	\$ 14,975
Nutrition Services	70,900	24,742	46,158	-	-	-	70,900	24,742	21,021
Total Ancillary Services	\$ 71,665	\$ 24,742	\$ 46,923	\$ 44,105	\$ 15,117	\$ 28,988	\$ 115,770	\$ 39,859	\$ 35,996
<i>% of BUDGET</i>		<i>34.52%</i>	<i>65.48%</i>		<i>34.28%</i>	<i>65.72%</i>		<i>34.43%</i>	<i>31.93%</i>
NON-PROGRAMMED CHARGES									
Payments to Other Government Units	\$ 350,000	\$ 136,929	\$ 213,071	\$ -	\$ -	\$ -	\$ 350,000	\$ 136,929	\$ 115,833
Contingency Funds	3,315,168	-	3,315,168	168,038	-	168,038	3,483,206	-	-
Total Non-Programmed Charges	\$ 3,665,168	\$ 136,929	\$ 3,528,239	\$ 168,038	\$ -	\$ 168,038	\$ 3,833,206	\$ 136,929	\$ 115,833
<i>% of BUDGET</i>		<i>3.74%</i>	<i>96.26%</i>					<i>3.57%</i>	<i>37.23%</i>
TOTAL LOCAL FUND EXPENDITURES	\$ 21,512,961	\$ 8,371,673	\$ 13,141,288	\$ 2,408,103	\$ 681,035	\$ 1,727,068	\$ 23,921,064	\$ 9,052,708	\$ 7,869,583
<i>% of BUDGET</i>		<i>38.91%</i>	<i>61.09%</i>		<i>28.28%</i>	<i>71.72%</i>		<i>37.84%</i>	<i>33.26%</i>
EXCESS OF REVENUES OVER EXPENDITURES		\$ 462,682			\$ (49,367)		\$ 413,315	\$ 1,475,615	

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of November 30, 2010**

	<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:					
County Appropriation	\$449,889	\$ 228,512	\$ 77,363	\$ 221,377	
Other State Allocations	-	-	2,898	-	
Sales Tax Refund	7,561	-	-	7,561	
Contributions and Donations	-	6,500	6,500	(6,500)	
Fixed Asset Insurance Settlement	-	-	16,164	-	
Fund Balance Appropriated	78,939	-	-	78,939	
Fund Balance Appropriated - Windsor-Aughtry	46,750	-	-	46,750	
TOTAL REVENUES	<u>\$583,139</u>	<u>\$ 235,012</u>	<u>\$102,925</u>	<u>\$ 348,127</u>	
<i>% of BUDGET</i>		<i>40.30%</i>	<i>17.79%</i>		
	<u>Current Year Budget</u>	<u>Year-To- Date Actual</u>	<u>Prior Year-To- Date Actual</u>	<u>Purchase Orders Outstanding</u>	<u>Current Budget Balance Remaining</u>
EXPENDITURES:					
<u>Category I-Land and Buildings</u>					
Diesel Storage Tank Replacement	\$ 5,627	\$ 5,627	\$ -	\$ -	\$ -
Building Repair/Refurbishment	41,397	41,397	3,422	-	-
Paving/Concrete Repair	236,139	197,616	-	41,868	(3,345)
Wood Floor Repair	22,950	22,950	18,075	-	-
Roof Repair - West Henderson High	192,259	-	6,335	14,455	177,804
Carpeting and Tile	-	-	5,896	-	-
Total Category I	<u>\$498,372</u>	<u>\$ 267,590</u>	<u>\$ 33,728</u>	<u>\$ 56,323</u>	<u>\$ 174,459</u>
<i>% of BUDGET</i>		<i>53.69%</i>	<i>22.26%</i>		
<u>Category II-Furnishings and Equipment</u>					
System-Wide Technology	\$ -	\$ -	\$ 3,255	\$ -	\$ -
Custodial Equipment and Repairs	-	-	16,917	-	-
Furniture	5,828	5,827	19,755	-	1
Total Category II	<u>\$ 5,828</u>	<u>\$ 5,827</u>	<u>\$ 39,927</u>	<u>\$ -</u>	<u>\$ 1</u>
<i>% of BUDGET</i>		<i>99.98%</i>	<i>17.78%</i>		
<u>Category III-Vehicles</u>					
Vehicles & Moving Equipment	\$ 78,939	\$ 78,939	\$ 13,100	\$ -	\$ -
Total Category III	<u>\$ 78,939</u>	<u>\$ 78,939</u>	<u>\$ 13,100</u>	<u>\$ -</u>	<u>\$ -</u>
<i>% of BUDGET</i>		<i>100.00%</i>	<i>6.46%</i>		
TOTAL EXPENDITURES	<u>\$583,139</u>	<u>\$ 352,356</u>	<u>\$ 86,755</u>	<u>\$ 56,323</u>	<u>\$ 174,460</u>
<i>% of BUDGET</i>		<i>60.42%</i>	<i>14.99%</i>		
EXCESS OF EXPENDITURES OVER REVENUES		<u>\$ (117,344)</u>	<u>\$ 16,170</u>		