

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 7, 2011

SUBJECT: Henderson County Public Schools Financial Reports –
January 2011

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools January 2011 Local Current Expense Fund and Capital Outlay Fund Financial Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools January 2011 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools January 2011 Financial Reports as presented.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of January 31, 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	
More at Four/Smart Start Grant	\$ -	-	\$ -		\$ 967,200	\$ 483,600	\$ 483,600		\$ 967,200	\$ 483,600	\$ 483,600	
Child Obesity Pilot Program	-	-	-		-	-	-		-	-	-	
CSTOP Grant	-	-	-		25,000	12,500	12,500		25,000	12,500	12,500	
Sales & Use Tax Refund	-	-	-		82,750	-	82,750		82,750	-	82,750	
Workforce Investment Act Grant (WIA)	-	-	-		60,290	28,405	31,885		60,290	28,405	31,885	
WIA Grant-Summer Youth Employment	-	-	-		68,246	48,945	19,301		68,246	48,945	19,301	
Medicaid Administrative Outreach	-	-	-		25,585	44,169	(18,584)		25,585	44,169	(18,584)	
Medicaid Fees for Service	-	-	-		4,190	6,454	(2,264)		4,190	6,454	(2,264)	
R.O.T.C.	-	-	-		174,255	86,697	87,558		174,255	86,697	87,558	
County Appropriation	20,392,939	11,895,881	8,497,058		-	-	-		20,392,939	11,895,881	8,497,058	
Tuition and Fees	-	-	-		86,800	17,536	69,264		86,800	17,536	69,264	
Fines & Forfeitures	606,325	322,690	283,635		-	-	-		606,325	322,690	283,635	
Rental of School Property	-	-	-		25,650	9,818	15,832		25,650	9,818	15,832	
Contributions and Donations	-	-	-		25,390	8,068	17,322		25,390	8,068	17,322	
ABC Revenues	85,000	30,321	54,679		-	-	-		85,000	30,321	54,679	
Interest Earned on Investments	22,785	14,196	8,589		-	-	-		22,785	14,196	8,589	
Misc. Local Operating Revenues	-	-	-		56,685	21,592	35,093		56,685	21,592	35,093	
Reassignment/Transcript Fees	-	-	-		3,250	1,328	1,922		3,250	1,328	1,922	
Disposition of School Fixed Assets	-	-	-		178,506	1,289	177,217		178,506	1,289	177,217	
Indirect Cost Allocated	-	-	-		485,605	219,301	266,304		485,605	219,301	266,304	
Restricted Local Sources	-	-	-		71,203	21,932	49,271		71,203	21,932	49,271	
Fund Balance Appropriated	40,890	-	40,890		238,719	-	238,719		279,609	-	279,609	
TOTAL LOCAL FUND REVENUES	\$21,147,939	\$12,263,088	\$8,884,851		\$2,579,324	\$1,011,634	\$1,567,690		\$23,727,263	\$13,274,722	\$13,607,540	
% of BUDGET		57.99%	42.01%			39.22%	60.78%			55.95%	56.10%	44.05%

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of January 31, 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	\$ 6,517,226	\$1,828,813	\$ 4,688,413	\$ 613,037	\$137,380	\$ 475,657	\$ 7,130,263	\$1,966,193	\$ 5,164,070
Special Populations Services	765,688	447,934	317,754	168,245	25,866	142,379	933,933	473,800	460,133
Alternative Programs and Services	157,524	83,407	74,117	1,217,328	517,431	699,897	1,374,852	600,838	774,014
School Leadership Services	641,219	349,586	291,633	-	-	-	641,219	349,586	291,633
Co-Curricular Services	759,323	408,317	351,006	14,305	5,462	8,843	773,628	413,779	359,849
School-Based Support Services	954,325	504,480	449,845	69,313	40,927	28,386	1,023,638	545,407	478,231
Total Instructional Services	\$ 9,795,305	\$3,622,537	\$ 6,172,768	\$2,082,228	\$727,066	\$1,355,162	\$11,877,533	\$4,349,603	\$ 7,527,930
<i>% of BUDGET</i>		<i>36.98%</i>	<i>63.02%</i>		<i>34.92%</i>	<i>65.08%</i>		<i>36.62%</i>	<i>50.58%</i>
SYSTEM-WIDE SUPPORT SERVICES									
Support and Development Services	\$ 176,555	\$ 86,088	\$ 90,467	\$ 2,654	\$ 1,441	\$ 1,213	\$ 179,209	\$ 87,529	\$ 91,680
Special Population Support and Development Svcs.	196,247	99,186	97,061	3,650	(252)	3,902	199,897	98,934	100,963
Alternative Programs Support and Development Svcs.	49,264	8,678	40,586	250	64	186	49,514	8,742	40,772
Technology Support Services	743,597	382,879	360,718	187,270	135,679	51,591	930,867	518,558	412,309
Operational Support Services	8,464,249	3,248,264	5,215,985	46,875	38,958	7,917	8,511,124	3,287,222	5,223,902
Financial and Human Resource Services	635,437	529,721	105,716	61,022	-	61,022	696,459	529,721	785,215
Accountability Services	162,196	109,570	52,626	63,200	-	63,200	225,396	109,570	115,826
System-Wide Pupil Support Services	100,474	42,186	58,288	-	-	-	100,474	42,186	58,288
Policy, Leadership and Public Relations Services	445,549	311,781	133,768	87,400	-	87,400	532,949	311,781	221,168
Total System-Wide Support Services	\$10,973,568	\$4,818,353	\$ 6,155,215	\$ 452,321	\$175,890	\$ 276,431	\$11,425,889	\$4,994,243	\$ 6,431,646
<i>% of BUDGET</i>		<i>43.91%</i>	<i>56.09%</i>		<i>38.89%</i>	<i>61.11%</i>		<i>43.71%</i>	<i>58.77%</i>
ANCILLARY SERVICES									
Community Services	\$ 318	\$ 318	\$ -	\$ 44,775	\$ 20,564	\$ 24,211	\$ 45,093	\$ 20,882	\$ 24,211
Nutrition Services	67,648	24,490	43,158	-	-	-	67,648	24,490	43,158
Total Ancillary Services	\$ 67,966	\$ 24,808	\$ 43,158	\$ 44,775	\$ 20,564	\$ 24,211	\$ 112,741	\$ 45,372	\$ 63,645
<i>% of BUDGET</i>		<i>36.50%</i>	<i>63.50%</i>		<i>45.93%</i>	<i>54.07%</i>		<i>40.24%</i>	<i>41.86%</i>
NON-PROGRAMMED CHARGES									
Payments to Other Government Units	\$ 311,100	\$ 171,804	\$ 139,296	\$ -	\$ -	\$ -	\$ 311,100	\$ 171,804	\$ 139,296
Educational Foundations	-	-	-	-	-	-	-	-	11,900
Total Non-Programmed Charges	\$ 311,100	\$ 171,804	\$ 139,296	\$ -	\$ -	\$ -	\$ 311,100	\$ 171,804	\$ 199,257
<i>% of BUDGET</i>		<i>55.22%</i>	<i>44.78%</i>					<i>55.22%</i>	<i>59.93%</i>
TOTAL LOCAL FUND EXPENDITURES	\$21,147,939	\$8,637,502	\$12,510,437	\$2,579,324	\$923,520	\$1,655,804	\$23,727,263	\$9,561,022	\$13,275,937
<i>% of BUDGET</i>		<i>40.84%</i>	<i>59.16%</i>		<i>35.80%</i>	<i>64.20%</i>		<i>40.30%</i>	<i>54.73%</i>
EXCESS OF REVENUES OVER EXPENDITURES	\$3,625,586			\$ 88,114			\$3,713,700		\$ 331,603

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of January 31, 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	\$ 94,568	\$ 1,682,814	\$ 355,321	
Other State Allocations	-	2,898	-	(2,898)	
DPI Allocation for Bus Replacement	385,236	385,236	-	-	
Sales Tax Refund	18,800	-	36	18,800	
Contributions and Donations	1,000	8,750	7,500	(7,750)	
Fixed Asset Insurance Settlement	125,162	16,164	3,264	108,998	
TOTAL REVENUES	<u>\$ 980,087</u>	<u>\$ 507,616</u>	<u>\$ 1,693,614</u>	<u>\$ 472,471</u>	
<i>% of BUDGET</i>		51.79%	49.66%		
	<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>					
Sugarloaf Architects/Engineering	\$ -	\$ -	\$ 18,392	\$ -	\$ -
Hillandale Canopy Repair	4,336	4,667	-	-	(331)
System-Wide Leases - Mobile Units	-	-	17,600	-	-
Building Repair/Refurbishment	-	-	153,907	-	-
Covered Walks	-	-	28,500	-	-
Energy Management Systems	-	-	50,000	-	-
HVAC Systems	-	-	83,749	-	-
Paving/Concrete Repair	-	-	161,334	-	-
Wood Floor Repair	31,240	26,240	27,450	-	5,000
Roof Repair	124,095	76,597	760,664	49,803	(2,305)
Rock Wall Repair-Apple Valley	11,828	-	-	11,828	-
Security Locks	-	-	15,421	-	-
Site Preparation	-	-	27,814	-	-
Waste Water	-	-	141,503	-	-
East High School Renovation	-	-	279,882	-	-
Sugarloaf Elementary Playground	-	-	25,299	-	-
Carpeting and Tile	17,500	9,318	-	-	8,182
Total Category I	<u>\$ 188,999</u>	<u>\$ 116,822</u>	<u>\$ 1,791,515</u>	<u>\$ 61,631</u>	<u>\$ 10,546</u>
<i>% of BUDGET</i>		61.81%	87.14%		
<u>Category II-Furnishings and Equipment</u>					
System-Wide Technology	\$ 150,000	\$ 1,518	\$ 208,970	\$ 1,737	\$ 146,745
Custodial Equipment and Repairs	26,500	21,447	57,500	4,466	587
Furniture	41,760	29,057	53,927	-	12,703
Total Category II	<u>\$ 218,260</u>	<u>\$ 52,021</u>	<u>\$ 320,397</u>	<u>\$ 6,203</u>	<u>\$ 160,036</u>
<i>% of BUDGET</i>		23.83%	86.94%		
<u>Category III-Vehicles</u>					
DPI Bus Leases	\$ 385,236	\$ 385,236	\$ -	\$ -	\$ -
Vehicles & Moving Equipment	187,592	18,316	100,886	167,828	1,448
Total Category III	<u>\$ 572,828</u>	<u>\$ 403,552</u>	<u>\$ 100,886</u>	<u>\$ 167,828</u>	<u>\$ 1,448</u>
<i>% of BUDGET</i>		70.45%	44.15%		
TOTAL EXPENDITURES	<u>\$ 980,087</u>	<u>\$ 572,394</u>	<u>\$ 2,212,798</u>	<u>\$ 235,662</u>	<u>\$ 172,031</u>
<i>% of BUDGET</i>		58.40%	64.88%		
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$ (64,778)</u>	<u>\$ (519,184)</u>		