

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** May 2, 2011

**SUBJECT:** Henderson County Public Schools Financial Reports –  
March 2011

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

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

**BOARD ACTION REQUESTED:**

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

**Suggested Motion:**

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

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS  
as of March 31, 2011**

	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
<b>REVENUES:</b>									
More at Four/Smart Start Grant	\$ -	\$ -	\$ -	\$ 965,250	\$ 675,180	\$ 290,070	\$ 965,250	\$ 675,180	\$ 290,070
Dropout Prevention Grant	-	-	-	\$ 173,815	\$ 86,908	\$ 86,907	173,815	86,908	86,907
CSTOP Grant	-	-	-	25,000	16,667	8,333	25,000	16,667	8,333
Sales & Use Tax Refund	-	-	-	90,755	-	90,755	90,755	-	90,755
Workforce Investment Act Grant (WIA)	-	-	-	145,635	67,222	78,413	145,635	67,222	78,413
WIA Grant-Summer Youth Employment	-	-	-	-	-	-	-	-	-
Medicaid Administrative Outreach	-	-	-	40,133	40,133	-	40,133	40,133	-
Medicaid Fees for Service	-	-	-	103,542	104,498	(956)	103,542	104,498	(956)
R.O.T.C.	-	-	-	170,000	123,300	46,700	170,000	123,300	46,700
County Appropriation	20,698,218	15,523,663	5,174,555	-	-	-	20,698,218	15,523,663	5,174,555
Tuition and Fees	-	-	-	25,660	18,436	7,224	25,660	18,436	7,224
Fines & Forfeitures	475,000	348,825	126,175	-	-	-	475,000	348,825	126,175
Rental of School Property	-	-	-	26,000	13,321	12,679	26,000	13,321	12,679
Contributions and Donations	-	-	-	20,068	22,850	(2,782)	20,068	22,850	(2,782)
ABC Revenues	55,570	30,631	24,939	-	-	-	55,570	30,631	24,939
Interest Earned on Investments	-	-	-	20,225	14,861	5,364	20,225	14,861	5,364
Misc. Local Operating Revenues	-	-	-	55,305	49,948	5,357	55,305	49,948	5,357
Reassignment/Transcript Fees	-	-	-	2,750	2,290	460	2,750	2,290	460
Disposition of School Fixed Assets	-	-	-	-	1,004	(1,004)	-	1,004	(1,004)
Indirect Cost Allocated	-	-	-	783,658	176,132	607,526	783,658	176,132	607,526
Restricted Local Sources	-	-	-	73,127	39,126	34,001	73,127	39,126	34,001
Fund Balance Appropriated	296,338	-	296,338	207,090	-	207,090	503,428	-	503,428
<b>TOTAL LOCAL FUND REVENUES</b>	<b>\$21,525,126</b>	<b>\$15,903,119</b>	<b>\$ 5,622,007</b>	<b>\$2,928,013</b>	<b>\$1,451,876</b>	<b>\$1,476,137</b>	<b>\$24,453,139</b>	<b>\$17,354,995</b>	<b>\$ 7,098,144</b>
<b>% of BUDGET</b>		<b>73.88%</b>	<b>26.12%</b>		<b>49.59%</b>	<b>50.41%</b>		<b>70.97%</b>	<b>29.03%</b>

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS**  
as of March 31, 2011

	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	
<b>EXPENDITURES:</b>												
<b>INSTRUCTIONAL SERVICES</b>												
Regular Instructional Services	\$ 3,624,584	\$ 1,884,071	\$ 1,740,513	\$ 361,364	\$ 236,989	\$ 125,275	\$ 3,985,948	\$ 2,120,160	\$ 2,757,149	\$ 1,865,788		
Special Populations Services	995,624	615,614	380,010	355,296	37,723	317,573	1,350,920	653,337	660,724	697,583		
Alternative Programs and Services	125,564	69,226	56,338	1,384,239	623,530	710,709	1,459,803	692,756	937,720	767,047		
School Leadership Services	527,075	376,286	150,789	44,905	38,487	6,418	571,980	414,773	1,925,628	157,207		
Co-Curricular Services	767,948	526,881	241,067	17,319	11,224	6,095	785,267	538,105	561,670	247,162		
School-Based Support Services	2,166,430	1,420,897	745,533	73,127	50,163	22,964	2,239,557	1,471,060	1,527,612	768,497		
<b>Total Instructional Services</b>	<b>\$ 8,207,225</b>	<b>\$ 4,892,975</b>	<b>\$ 3,314,250</b>	<b>\$ 2,186,250</b>	<b>\$ 997,216</b>	<b>\$ 1,189,034</b>	<b>\$ 10,393,475</b>	<b>\$ 5,890,191</b>	<b>\$ 8,370,503</b>	<b>\$ 4,503,284</b>		
<i>% of BUDGET</i>		<i>59.62%</i>	<i>40.38%</i>		<i>45.61%</i>	<i>54.39%</i>		<i>56.67%</i>	<i>70.28%</i>	<i>43.33%</i>		
<b>SYSTEM-WIDE SUPPORT SERVICES</b>												
Support and Development Services	\$ 175,907	\$ 91,282	\$ 84,625	\$ 6,110	\$ 8,452	\$ (2,342)	\$ 182,017	\$ 99,734	\$ 120,569	\$ 82,283		
Special Population Support and Development Svcs.	263,356	190,037	73,319	-	-	-	263,356	190,037	132,262	73,319		
Alternative Programs Support and Development Svcs.	57,031	36,632	20,399	250	31	219	57,281	36,663	8,790	20,618		
Technology Support Services	731,901	456,735	275,166	236,496	273,954	(37,458)	968,397	730,689	620,793	237,708		
Operational Support Services	7,002,270	4,460,722	2,541,548	60,929	(24,847)	85,776	7,063,199	4,435,875	4,475,839	2,627,324		
Financial and Human Resource Services	742,182	603,024	139,158	58,592	25,080	33,512	800,774	628,104	586,294	172,670		
Accountability Services	143,618	129,297	14,321	38,500	9,904	28,596	182,118	139,201	127,767	42,917		
System-Wide Pupil Support Services	101,087	56,595	44,492	-	-	-	101,087	56,595	56,712	44,492		
Policy, Leadership and Public Relations Services	363,716	188,711	175,005	183,743	90,382	43,361	497,459	279,093	388,170	218,366		
<b>Total System-Wide Support Services</b>	<b>\$ 9,581,068</b>	<b>\$ 6,213,035</b>	<b>\$ 3,368,033</b>	<b>\$ 534,620</b>	<b>\$ 382,956</b>	<b>\$ 151,664</b>	<b>\$ 10,115,688</b>	<b>\$ 6,595,991</b>	<b>\$ 6,517,196</b>	<b>\$ 3,519,697</b>		
<i>% of BUDGET</i>		<i>64.85%</i>	<i>35.15%</i>		<i>71.63%</i>	<i>28.37%</i>		<i>65.21%</i>	<i>57.29%</i>	<i>34.79%</i>		
<b>ANCILLARY SERVICES</b>												
Community Services	\$ 765	-	\$ 765	\$ 44,105	\$ 27,634	\$ 16,471	\$ 44,870	\$ 27,634	\$ 26,830	\$ 17,236		
Nutrition Services	70,900	27,296	43,604	-	-	-	70,900	27,296	26,192	43,604		
<b>Total Ancillary Services</b>	<b>\$ 71,665</b>	<b>\$ 27,296</b>	<b>\$ 44,369</b>	<b>\$ 44,105</b>	<b>\$ 27,634</b>	<b>\$ 16,471</b>	<b>\$ 115,770</b>	<b>\$ 54,930</b>	<b>\$ 53,022</b>	<b>\$ 60,840</b>		
<i>% of BUDGET</i>		<i>38.09%</i>	<i>61.91%</i>		<i>62.66%</i>	<i>37.34%</i>		<i>47.45%</i>	<i>47.03%</i>	<i>52.55%</i>		
<b>NON-PROGRAMMED CHARGES</b>												
Payments to Other Government Units	\$ 350,000	\$ 269,009	\$ 80,991	\$ -	\$ -	\$ -	\$ 350,000	\$ 269,009	\$ 228,309	\$ 80,991		
Contingency Funds	3,315,168	-	3,315,168	163,038	-	163,038	3,478,206	-	-	3,478,206		
<b>Total Non-Programmed Charges</b>	<b>\$ 3,665,168</b>	<b>\$ 269,009</b>	<b>\$ 3,396,159</b>	<b>\$ 163,038</b>	<b>\$ -</b>	<b>\$ 163,038</b>	<b>\$ 3,828,206</b>	<b>\$ 269,009</b>	<b>\$ 228,309</b>	<b>\$ 3,559,197</b>		
<i>% of BUDGET</i>		<i>7.34%</i>	<i>92.66%</i>					<i>7.03%</i>	<i>73.39%</i>	<i>92.97%</i>		
<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 21,525,126</b>	<b>\$ 11,402,315</b>	<b>\$ 10,122,811</b>	<b>\$ 2,928,013</b>	<b>\$ 1,407,806</b>	<b>\$ 1,520,207</b>	<b>\$ 24,453,139</b>	<b>\$ 12,810,121</b>	<b>\$ 15,169,030</b>	<b>\$ 11,643,018</b>		
<i>% of BUDGET</i>		<i>52.97%</i>	<i>47.03%</i>		<i>48.08%</i>	<i>51.92%</i>		<i>52.39%</i>	<i>63.98%</i>	<i>47.61%</i>		
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>												
				\$ 4,500,804	\$ 44,070	\$ -	\$ 4,544,874	\$ -	\$ 2,068,869	\$ -		

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of March 31, 2011

	<u>Current Year Budget</u>	<u>Year-To- Date Actual</u>	<u>Prior Year-To- Date Actual</u>	<u>Current Budget Balance Remaining</u>	
<b>REVENUES:</b>					
County Appropriation	\$449,889	\$ 298,646	\$ 169,103	\$ 151,243	
Other State Allocations	-	-	2,898	-	
DPI Allocation for Bus Replacement	-	-	385,236	-	
Sales Tax Refund	7,561	-	-	7,561	
Contributions and Donations	-	9,750	9,750	(9,750)	
Miscellaneous Operating Revenue	-	-	1,987	-	
Fixed Asset Insurance Settlement	-	-	16,495	-	
Fund Balance Appropriated	78,939	78,939	-	-	
Fund Balance Appropriated - Windsor-Aughtry	46,750	-	-	46,750	
<b>TOTAL REVENUES</b>	<b><u>\$583,139</u></b>	<b><u>\$ 387,335</u></b>	<b><u>\$ 585,469</u></b>	<b><u>\$ 195,804</u></b>	
<i>% of BUDGET</i>		<i>66.42%</i>	<i>59.03%</i>		
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	<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>
<b>EXPENDITURES:</b>					
<b><u>Category I-Land and Buildings</u></b>					
Diesel Storage Tank Replacement	\$ 5,627	\$ 5,627	\$ -	\$ -	\$ -
Building Repair/Refurbishment	41,397	41,397	4,667	-	-
Paving/Concrete Repair	239,484	219,474	-	20,010	-
Wood Floor Repair	22,950	22,950	26,240	-	-
Roof Repair - West Henderson High	188,914	7,058	114,171	7,397	174,459
Carpeting and Tile	-	-	9,318	-	-
<b>Total Category I</b>	<b><u>\$498,372</u></b>	<b><u>\$ 296,506</u></b>	<b><u>\$ 154,396</u></b>	<b><u>\$ 27,407</u></b>	<b><u>\$ 174,459</u></b>
<i>% of BUDGET</i>		<i>59.49%</i>	<i>76.92%</i>		
 <b><u>Category II-Furnishings and Equipment</u></b>					
System-Wide Technology	\$ -	\$ -	\$ 4,992	\$ -	\$ -
Custodial Equipment and Repairs	-	-	25,912	-	-
Furniture	5,828	5,827	29,057	-	1
<b>Total Category II</b>	<b><u>\$ 5,828</u></b>	<b><u>\$ 5,827</u></b>	<b><u>\$ 59,961</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1</u></b>
<i>% of BUDGET</i>		<i>99.98%</i>	<i>27.47%</i>		
 <b><u>Category III-Vehicles</u></b>					
DPI Bus Leases	\$ -	\$ -	\$ 385,236	\$ -	\$ -
Vehicles & Moving Equipment	78,939	78,939	28,647	-	-
<b>Total Category III</b>	<b><u>\$ 78,939</u></b>	<b><u>\$ 78,939</u></b>	<b><u>\$ 413,883</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<i>% of BUDGET</i>		<i>100.00%</i>	<i>72.25%</i>		
<b>TOTAL EXPENDITURES</b>	<b><u>\$583,139</u></b>	<b><u>\$ 381,272</u></b>	<b><u>\$ 628,240</u></b>	<b><u>\$ 27,407</u></b>	<b><u>\$ 174,460</u></b>
<i>% of BUDGET</i>		<i>65.38%</i>	<i>63.34%</i>		
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b><u>\$ 6,063</u></b>	<b><u>\$ (42,771)</u></b>		