

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: October 3, 2011

SUBJECT: Henderson County Public Schools Financial Report –
August 2011

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools August 2011 Local Current Expense Fund Financial Report for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools August 2011 Financial Report as presented.

Suggested Motion:

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

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

	YEAR-TO-DATE			
	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUNDS	TOTAL	PRIOR YEAR-TO- DATE
REVENUES:				
WIA Mountain Youth Recovery Grant	\$ -	\$ -	\$ -	\$ 3,943
Medicaid Fees for Service	-	15,671	15,671	76,025
R.O.T.C.	-	33,517	33,517	14,251
County Appropriation	3,093,666	-	3,093,666	3,449,703
Tuition and Fees	-	3,208	3,208	2,166
Fines & Forfeitures	67,850	-	67,850	73,669
Rental of School Property	-	4,718	4,718	4,815
Interest Earned on Investments	-	3,529	3,529	2,781
Misc. Local Operating Revenues	-	592	592	13,416
Reassignment/Transcript Fees	-	515	515	653
Sale of Fixed Assets	-	740	740	95
TOTAL LOCAL FUND REVENUES	\$ 3,161,516	\$ 62,490	\$ 3,224,006	\$ 3,642,017
EXPENDITURES:				
INSTRUCTIONAL SERVICES				
Regular Instructional Services	\$ 403,955	\$ 51,754	\$ 455,709	\$ 317,986
Special Populations Services	61,547	33,412	94,959	74,693
Alternative Programs and Services	1,545	25,310	26,855	25,889
School Leadership Services	61,617	10,565	72,182	421,899
Co-Curricular Services	51,487	242	51,729	45,632
School-Based Support Services	176,990	1,287	178,277	183,304
Total Instructional Services	\$ 757,141	\$ 122,570	\$ 879,711	\$ 1,069,403
SYSTEM-WIDE SUPPORT SERVICES				
Support and Development Services	\$ 39,625	\$ 171	\$ 39,796	\$ 21,983
Special Population Support and Development Svcs.	46,163	-	46,163	40,191
Alternative Programs Support and Development Svcs.	7,520	-	7,520	8,191
Technology Support Services	88,579	34,329	122,908	147,534
Operational Support Services	741,723	5,246	746,969	831,822
Financial and Human Resource Services	646,403	872	647,275	494,221
Accountability Services	42,097	12,650	54,747	54,068
System-Wide Pupil Support Services	7,552	-	7,552	10,628
Policy, Leadership and Public Relations Services	34,704	29,579	64,283	88,577
Total System-Wide Support Services	\$ 1,654,366	\$ 82,847	\$ 1,737,213	\$ 1,697,215
ANCILLARY SERVICES				
Community Services	\$ -	\$ 8,504	\$ 8,504	\$ 5,076
Nutrition Services	381	-	381	(198)
Total Ancillary Services	\$ 381	\$ 8,504	\$ 8,885	\$ 4,878
TOTAL LOCAL FUND EXPENDITURES	\$ 2,411,888	\$ 213,921	\$ 2,625,809	\$ 2,771,496
EXCESS OF REVENUES OVER EXPENDITURES	\$ 749,628	\$ (151,431)	\$ 598,197	\$ 870,521

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

	LOCAL CURRENT EXPENSE FUND				OTHER RESTRICTED FUNDS				TOTAL			
	Budget	Current	Current	Current	Budget	Current	Current	Current	Budget	Current	Current	Current
		Year-To-Date Actual	Budget Balance Remaining	Year-To-Date Actual		Budget Balance Remaining	Year-To-Date Actual	Budget Balance Remaining		Year-To-Date Actual	Budget Balance Remaining	
EXPENDITURES:												
INSTRUCTIONAL SERVICES												
Regular Instructional Services	\$ -	\$ 14,998	\$ (14,998)	\$ -	\$ -	\$ 30,306	\$ (30,306)	\$ -	\$ -	\$ 45,304	\$ (45,304)	\$ -
Special Populations Services	-	18,057	(18,057)	-	-	1,412	(1,412)	-	-	19,469	(19,469)	-
Alternative Programs and Services	-	(1,472)	1,472	-	-	13,221	(13,221)	-	-	11,749	(11,749)	-
School Leadership Services	-	213,764	(213,764)	-	-	-	-	-	-	213,764	(213,764)	-
Co-Curricular Services	-	41,964	(41,964)	-	-	-	-	-	-	41,964	(41,964)	-
School-Based Support Services	-	35,341	(35,341)	-	-	781	(781)	-	-	36,122	(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	\$ (361,549)	\$ -
SYSTEM-WIDE SUPPORT SERVICES												
Support and Development Services	\$ -	\$ 7,717	\$ (7,717)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,717	\$ (7,717)	\$ -
Special Population Support and Development Svcs.	-	20,506	(20,506)	-	-	-	-	-	-	20,506	(20,506)	-
Alternative Programs Support and Development Svcs.	-	4,198	(4,198)	-	-	-	-	-	-	4,198	(4,198)	-
Technology Support Services	-	46,339	(46,339)	-	-	3,070	(3,070)	-	-	49,409	(49,409)	-
Operational Support Services	-	320,695	(320,695)	-	-	(949)	949	-	-	319,746	(319,746)	-
Financial and Human Resource Services	-	480,093	(480,093)	-	-	743	(743)	-	-	480,836	(480,836)	-
Accountability Services	-	7,613	(7,613)	-	-	12,650	(12,650)	-	-	20,263	(20,263)	-
System-Wide Pupil Support Services	-	822	(822)	-	-	-	-	-	-	822	(822)	-
Policy, Leadership and Public Relations Services	-	17,007	(17,007)	-	-	28,765	(28,765)	-	-	45,772	(45,772)	-
Total System-Wide Support Services	\$ -	\$ 904,990	\$ (904,990)	\$ -	\$ -	\$ 44,279	\$ (44,279)	\$ -	\$ -	\$ 949,269	\$ (949,269)	\$ -
ANCILLARY SERVICES												
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,545	\$ (2,545)	\$ -	\$ -	\$ 2,545	\$ (2,545)	\$ -
Nutrition Services	-	178	(178)	-	-	-	-	-	-	178	(178)	-
Total Ancillary Services	\$ -	\$ 178	\$ (178)	\$ -	\$ -	\$ 2,545	\$ (2,545)	\$ -	\$ -	\$ 2,723	\$ (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	\$ (1,313,541)	\$ -

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

EXPENDITURES:

EXCESS OF REVENUES OVER EXPENDITURES

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
	\$ 1,940,519			\$ (30,054)			\$ 1,910,465	\$ 2,253,563