

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 7, 2011

SUBJECT: Henderson County Public Schools Financial Report –
September 2011

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools September 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 September 2011 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of September 30, 2011

	YEAR-TO-DATE			
	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUNDS	TOTAL	PRIOR YEAR-TO- DATE
REVENUES:				
More at Four/Smart Start Grant	\$ -	\$ -	\$ -	\$ 96,525
CSTOP Grant	-	-	-	4,167
WIA Mountain Youth Recovery Grant	-	-	-	10,459
Medicaid Fees for Service	-	15,671	15,671	76,667
R.O.T.C.	-	16,758	16,758	25,879
County Appropriation	3,093,666	-	3,093,666	5,174,555
Tuition and Fees	-	40,691	40,691	11,344
Fines & Forfeitures	-	-	-	117,742
Rental of School Property	-	7,256	7,256	5,690
Contributions and Donations	-	-	-	2,352
ABC Revenues	70,344	-	70,344	-
Interest Earned on Investments	-	5,885	5,885	4,458
Misc. Local Operating Revenues	-	1,530	1,530	36,553
Reassignment/Transcript Fees	-	631	631	865
Sale of Fixed Assets	-	-	-	94
CTE Regional Coordinators Meeting Dues	-	-	-	782
Disposition of School Fixed Assets	-	740	740	-
Indirect Cost Allocated	-	-	-	1,208
TOTAL LOCAL FUND REVENUES	\$ 3,164,010	\$ 89,162	\$ 3,253,172	\$ 5,569,340
EXPENDITURES:				
INSTRUCTIONAL SERVICES				
Regular Instructional Services	\$ 711,325	\$ 66,546	\$ 777,871	\$ 606,385
Special Populations Services	93,231	42,620	135,851	129,216
Alternative Programs and Services	1,545	54,388	55,933	147,364
School Leadership Services	212,816	26,984	239,800	662,207
Co-Curricular Services	102,507	-	102,507	130,553
School-Based Support Services	104,093	6,903	110,996	399,209
Total Instructional Services	\$ 1,225,517	\$ 197,441	\$ 1,422,958	\$ 2,074,934
SYSTEM-WIDE SUPPORT SERVICES				
Support and Development Services	\$ 78,510	\$ 227	\$ 78,737	\$ 34,753
Special Population Support and Development Svcs.	72,843	-	72,843	61,114
Alternative Programs Support and Development Svcs.	11,223	1	11,224	12,897
Technology Support Services	195,902	49,226	245,128	253,967
Operational Support Services	1,490,250	(4,014)	1,486,236	1,310,092
Financial and Human Resource Services	672,853	872	673,725	515,023
Accountability Services	58,533	38,500	97,033	88,536
System-Wide Pupil Support Services	15,696	-	15,696	15,866
Policy, Leadership and Public Relations Services	47,861	33,843	81,704	118,398
Total System-Wide Support Services	\$ 2,643,671	\$ 118,655	\$ 2,762,326	\$ 2,410,646
ANCILLARY SERVICES				
Community Services	\$ 381	\$ 11,205	\$ 11,586	\$ 9,120
Nutrition Services	13,575	82	13,657	(198)
Total Ancillary Services	\$ 13,956	\$ 11,287	\$ 25,243	\$ 8,922
TOTAL LOCAL FUND EXPENDITURES	\$ 3,883,144	\$ 327,383	\$ 4,210,527	\$ 4,494,502
EXCESS OF EXPENDITURES OVER REVENUES	\$ (719,134)	\$ (238,221)	\$ (957,355)	\$ 1,074,838

**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

EXPENDITURES:

EXCESS OF REVENUES OVER EXPENDITURES

LOCAL CURRENT EXPENSE FUND				OTHER RESTRICTED FUNDS				TOTAL			
Current Year-To-Date Actual	Current Budget Balance Remaining	Current Year-To-Date Actual	Current Budget Balance Remaining	Budget	Current Year-To-Date Actual	Current Budget Balance Remaining	Prior Year-to-Date Actual	Current Year-To-Date Actual	Prior Year-to-Date Actual	Current Budget Balance Remaining	
<u>\$ 1,943,013</u>							<u>\$ (3,382)</u>	<u>\$ 1,939,631</u>	<u>\$ 4,180,886</u>		

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of September 30, 2011**

	<u>Current Year-To- Date</u>	
REVENUES:		
County Appropriation	\$ 39,210	
Contributions and Donations	2,000	
TOTAL REVENUES	<u><u>\$ 41,210</u></u>	
	<u>Current Year-To- Date</u>	<u>Purchase Orders Outstanding</u>
EXPENDITURES:		
<u>Category I - Land and Buildings</u>		
Window Replacement		\$ 6,780
Fire Alarm Repair/Replacement		7,800
Lighting Projects	\$ 2,399	842
Wiring/Electrical Projects		35,900
Architect/Engineering Fees	650	1,650
TOTAL CATEGORY I	<u><u>\$ 3,049</u></u>	<u><u>\$ 52,972</u></u>
TOTAL EXPENDITURES	<u><u>\$ 3,049</u></u>	<u><u>\$ 52,972</u></u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$ 38,161</u></u>	