

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 5, 2011

SUBJECT: Henderson County Public Schools Financial Report –
October 2011

PRESENTER: J. Carey McLelland, Finance Director

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools October 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 October 2011 Financial Report as presented.

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUNDS			TOTAL		
	Budget	Current Year-To-Date Actual	Current Budget Bal. (Favorable) Unfavorable	Budget	Current Year-To-Date Actual	Current Budget Bal. (Favorable) Unfavorable	Budget	Current Year-To-Date Actual	Current Budget Bal. (Favorable) Unfavorable
More at Four/Smart Start Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,050	\$ -
CSTOP Grant	-	-	-	-	-	-	-	6,250	-
Sales & Use Tax Refund	-	-	-	100,000	-	100,000	100,000	19,164	100,000
National Park Service Teacher-to-Ranger	-	-	-	-	3,442	(3,442)	-	-	(3,442)
Workforce Investment Act Grant (WIA)	-	-	-	131,353	18,493	112,860	131,353	18,493	112,860
Medicaid Administrative Outreach	-	-	-	34,409	-	34,409	34,409	-	34,409
Medicaid Fees for Service	-	-	-	-	116,048	(116,048)	-	76,667	(116,048)
R.O.T.C.	-	-	-	202,800	44,507	158,293	202,800	44,342	158,293
County Appropriation	18,561,999	6,187,333	12,374,666	-	-	-	18,561,999	6,899,406	12,374,666
Tuition and Fees	-	-	-	135,025	43,080	91,945	135,025	10,900	91,945
Fines & Forfeitures	455,000	157,581	297,419	-	-	-	455,000	159,686	297,419
Rental of School Property	-	-	-	26,000	8,163	17,837	26,000	7,233	17,837
Contributions and Donations	-	-	-	56,700	1,440	55,260	56,700	4,544	55,260
ABC Revenues	57,700	-	57,700	-	-	-	57,700	-	57,700
Interest Earned on Investments	-	-	-	59,650	8,173	51,477	59,650	6,087	51,477
Misc. Local Operating Revenues	-	-	-	-	3,544	(3,544)	-	55,602	(3,544)
Reassignment/Transcript Fees	-	-	-	2,980	940	2,040	2,980	1,183	2,040
Disposition of School Fixed Assets	-	-	-	-	740	(740)	-	94	(740)
Indirect Cost Collected	-	-	-	525,765	112,728	413,037	525,765	101,435	413,037
Restricted Local Sources	-	-	-	73,660	1,372	72,288	73,660	1,642	72,288
Fund Balance Appropriated	3,742,404	-	3,742,404	701,553	-	701,553	4,443,957	-	4,443,957
TOTAL LOCAL FUND REVENUES	\$ 22,817,103	\$ 6,344,914	\$ 16,472,189	\$ 2,049,895	\$ 362,670	\$ 1,687,225	\$ 24,866,998	\$ 6,707,584	\$ 18,159,414

% of BUDGET

27.81%

72.19%

17.69%

82.31%

26.97%

73.03%

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

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUNDS			TOTAL		
	Budget	Current Year-To-Date Actual	Current Budget Bal. Favorable (Unfavorable)	Budget	Current Year-To-Date Actual	Current Budget Bal. Favorable (Unfavorable)	Budget	Current Year-To-Date Actual	Current Budget Bal. Favorable (Unfavorable)
EXPENDITURES:									
INSTRUCTIONAL SERVICES									
Regular Instructional Services	\$ 7,947,563	\$ 1,081,665	\$ 6,865,898	\$ 312,881	\$ 87,535	\$ 225,346	\$ 8,260,444	\$ 1,169,200	\$ 7,091,244
Special Populations Services	970,423	130,319	840,104	34,409	47,894	(13,485)	1,004,832	178,213	826,619
Alternative Programs and Services	45,270	1,545	43,725	302,072	77,037	225,035	347,342	78,582	268,760
School Leadership Services	1,122,299	223,255	899,044	28,784	27,414	1,370	1,151,083	250,669	900,414
Co-Curricular Services	674,941	59,596	615,345	54,160	44,160	10,000	729,101	103,756	625,345
School-Based Support Services	622,042	140,127	481,915	73,660	12,841	60,819	695,702	152,968	542,734
Total Instructional Services	\$ 11,382,538	\$ 1,636,507	\$ 9,746,031	\$ 805,966	\$ 296,881	\$ 509,085	\$ 12,188,504	\$ 1,933,388	\$ 10,255,116
<i>% of BUDGET</i>		<i>14.38%</i>	<i>85.62%</i>		<i>36.84%</i>	<i>63.16%</i>		<i>15.86%</i>	<i>84.14%</i>
SYSTEM-WIDE SUPPORT SERVICES									
Support and Development Services	\$ 396,029	\$ 104,224	\$ 291,805	\$ -	\$ 959	\$ (959)	\$ 396,029	\$ 105,183	\$ 290,846
Special Population Support and Development Svcs.	304,674	95,048	209,626	-	-	-	304,674	95,048	209,626
Alternative Programs Support and Development Svcs.	55,573	14,983	40,590	-	4	(4)	55,573	14,987	40,586
Technology Support Services	719,863	240,419	479,444	427,396	52,075	375,321	1,147,259	292,494	854,765
Operational Support Services	8,510,769	1,971,087	6,539,682	23,598	(6,238)	29,836	8,534,367	1,964,849	6,569,518
Financial and Human Resource Services	410,445	127,199	283,246	603,272	568,978	34,294	1,013,717	696,177	317,540
Accountability Services	179,520	66,638	112,882	50,850	36,559	14,291	230,370	103,197	127,173
System-Wide Pupil Support Services	87,695	21,280	66,415	-	-	-	87,695	21,280	66,415
Policy, Leadership and Public Relations Services	304,141	58,411	245,730	108,743	38,509	70,234	412,884	96,920	315,964
Total System-Wide Support Services	\$ 10,968,709	\$ 2,699,289	\$ 8,269,420	\$ 1,213,859	\$ 690,846	\$ 523,013	\$ 12,182,568	\$ 3,390,135	\$ 8,792,433
<i>% of BUDGET</i>		<i>24.61%</i>	<i>75.39%</i>		<i>56.91%</i>	<i>43.09%</i>		<i>27.83%</i>	<i>72.17%</i>
ANCILLARY SERVICES									
Community Services	\$ -	\$ -	\$ -	\$ 30,070	\$ 13,583	\$ 16,487	\$ 30,070	\$ 13,583	\$ 16,487
Nutrition Services	78,156	490	77,666	-	82	(82)	78,156	572	77,584
Total Ancillary Services	\$ 78,156	\$ 490	\$ 77,666	\$ 30,070	\$ 13,665	\$ 16,405	\$ 108,226	\$ 14,155	\$ 94,071
<i>% of BUDGET</i>		<i>0.63%</i>	<i>99.37%</i>		<i>45.44%</i>	<i>54.56%</i>		<i>13.08%</i>	<i>86.92%</i>
NON-PROGRAMMED CHARGES									
Payments to Other Government Units	\$ 387,700	\$ 44,267	\$ 343,433	\$ -	\$ -	\$ -	\$ 387,700	\$ 44,267	\$ 343,433
Total Non-Programmed Charges	\$ 387,700	\$ 44,267	\$ 343,433	\$ -	\$ -	\$ -	\$ 387,700	\$ 44,267	\$ 343,433
<i>% of BUDGET</i>		<i>11.42%</i>	<i>88.58%</i>					<i>11.42%</i>	<i>88.58%</i>
TOTAL LOCAL FUND EXPENDITURES	\$ 22,817,103	\$ 4,380,553	\$ 18,436,550	\$ 2,049,895	\$ 1,001,392	\$ 1,048,503	\$ 24,866,998	\$ 5,381,945	\$ 19,485,053
<i>% of BUDGET</i>		<i>19.20%</i>	<i>80.80%</i>		<i>48.85%</i>	<i>51.15%</i>		<i>21.64%</i>	<i>78.36%</i>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,964,361			\$ (638,722)			\$ 1,325,639	\$ 1,598,077	