

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** June 4, 2012

**SUBJECT:** Henderson County Public Schools Financial Reports –  
April 2012

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools April 2012 Local Current Expense Fund and Other Restricted Funds Financial Reports for the Board's information.

**BOARD ACTION REQUESTED:**

\*Request that the Board consider approving the Henderson County Public Schools April 2012 Financial Reports as presented.

*Suggested Motion:*

*I move that the Board of Commissioners approve the Henderson County Public Schools April 2012 Financial Reports as presented.*

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS**  
as of April 30, 2012

	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	Prior Year-to-Date Actual	Current Budget Bal. (Favorable) Unfavorable
<b>REVENUES:</b>										
More at Four/Smart Start Grant	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ 771,705	\$ -
Dropout Prevention Grant	-	-	-	-	-	-	-	-	115,877	-
CSTOP Grant	-	-	-	-	-	-	-	-	18,750	-
National Park Service Teacher-to-Range	-	-	-	4,801	4,801	-	4,801	4,801	-	-
Workforce Investment Act Grant (WIA)	-	-	-	145,268	93,372	51,896	145,268	93,372	79,575	51,896
Medicaid Administrative Outreach	-	-	-	43,334	90,942	(47,608)	43,334	90,942	40,133	(47,608)
Medicaid Fees for Service	-	-	-	140,878	143,285	(2,407)	140,878	143,285	104,498	(2,407)
R.O.T.C.	-	-	-	202,800	151,525	51,275	202,800	151,525	140,070	51,275
County Appropriation	18,561,999	15,468,333	3,093,666	-	-	-	18,561,999	15,468,333	17,248,515	3,093,666
Tuition and Fees	-	-	-	135,025	95,695	39,330	135,025	95,695	18,436	39,330
Fines & Forfeitures	455,000	383,059	71,941	-	-	-	455,000	383,059	386,596	71,941
Rental of School Property	-	-	-	26,000	18,175	7,825	26,000	18,175	16,483	7,825
Contributions and Donations	-	-	-	22,115	24,151	(2,036)	22,115	24,151	22,343	(2,036)
ABC Revenues	57,700	29,820	27,880	-	-	-	57,700	29,820	36,631	27,880
Interest Earned on Investments	-	-	-	59,650	18,774	40,876	59,650	18,774	17,046	40,876
Misc. Local Operating Revenues	-	-	-	56,700	28,562	28,138	56,700	28,562	53,246	28,138
Reassignment/Transcript Fees	-	-	-	2,980	1,985	995	2,980	1,985	2,546	995
Disposition of School Fixed Assets	-	-	-	740	740	-	740	740	1,004	-
Insurance Settlement on School Property	-	-	-	29,273	29,271	2	29,273	29,271	-	2
Indirect Cost Collected	-	-	-	525,765	288,057	237,708	525,765	288,057	231,557	237,708
Restricted Local Sources	-	-	-	109,857	77,151	32,706	109,857	77,151	44,781	32,706
Fund Balance Appropriated	2,615,830	-	2,615,830	1,214,219	-	1,214,219	3,830,049	-	-	3,830,049
<b>TOTAL LOCAL FUND REVENUES</b>	<b>\$21,690,529</b>	<b>\$15,881,212</b>	<b>\$ 5,809,317</b>	<b>\$2,719,405</b>	<b>\$1,066,486</b>	<b>\$ 1,652,919</b>	<b>\$24,409,934</b>	<b>\$16,947,698</b>	<b>\$19,349,792</b>	<b>\$ 7,462,236</b>

<b>% of BUDGET</b>	73.22%	26.78%	39.22%	60.78%	69.43%	79.10%	30.57%
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**HENDERSON COUNTY PUBLIC SCHOOLS**  
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as of April 30, 2012

	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)
<b>EXPENDITURES:</b>									
<b>INSTRUCTIONAL SERVICES</b>									
Regular Instructional Services	\$ 5,834,807	\$ 3,689,975	\$ 2,144,832	\$ 317,771	\$ 263,175	\$ 54,596	\$ 6,152,578	\$ 3,953,150	\$ 2,274,925
Special Populations Services	970,423	650,799	319,624	553,655	124,726	428,929	1,524,078	775,525	730,884
Alternative Programs and Services	45,270	23,777	21,493	358,346	267,506	90,840	403,616	291,283	911,757
School Leadership Services	1,064,857	834,813	230,044	28,784	27,558	1,226	1,093,641	862,371	444,299
Co-Curricular Services	674,941	433,727	241,214	64,988	57,969	7,019	739,929	491,696	552,367
School-Based Support Services	1,617,792	1,186,491	431,301	74,223	55,174	19,049	1,692,015	1,241,665	1,640,754
<b>Total Instructional Services</b>	<b>\$ 10,208,090</b>	<b>\$ 6,819,582</b>	<b>\$ 3,388,508</b>	<b>\$ 1,397,767</b>	<b>\$ 796,108</b>	<b>\$ 601,659</b>	<b>\$ 11,605,857</b>	<b>\$ 7,615,690</b>	<b>\$ 6,554,986</b>
<i>% of BUDGET</i>		<i>66.81%</i>	<i>33.19%</i>		<i>56.96%</i>	<i>43.04%</i>		<i>65.62%</i>	<i>63.07%</i>
<b>SYSTEM-WIDE SUPPORT SERVICES</b>									
Support and Development Services	\$ 396,029	\$ 314,048	\$ 81,981	\$ -	\$ 4,360	\$ (4,360)	\$ 396,029	\$ 318,408	\$ 115,828
Special Population Support and Development Svcs.	304,674	246,014	58,660	-	-	-	304,674	246,014	210,009
Alternative Programs Support and Development Svcs.	55,573	39,207	16,366	-	22	(22)	55,573	39,229	40,342
Technology Support Services	759,863	614,721	145,142	585,306	94,058	491,248	1,345,169	708,779	777,185
Operational Support Services	8,510,743	6,125,782	2,384,961	38,596	9,367	29,229	8,549,339	6,135,149	4,956,326
Financial and Human Resource Services	425,845	355,598	70,247	603,272	522,219	81,053	1,029,117	877,817	644,617
Accountability Services	179,520	146,375	33,145	50,850	50,111	739	230,370	196,486	156,238
System-Wide Pupil Support Services	87,695	59,755	27,940	-	-	-	87,695	59,755	72,655
Policy, Leadership and Public Relations Services	296,641	178,117	118,524	108,743	88,617	20,126	405,384	266,734	296,177
<b>Total System-Wide Support Services</b>	<b>\$ 11,016,583</b>	<b>\$ 8,079,617</b>	<b>\$ 2,936,966</b>	<b>\$ 1,386,767</b>	<b>\$ 768,754</b>	<b>\$ 618,013</b>	<b>\$ 12,403,350</b>	<b>\$ 8,848,371</b>	<b>\$ 7,269,377</b>
<i>% of BUDGET</i>		<i>73.34%</i>	<i>26.66%</i>		<i>55.43%</i>	<i>44.57%</i>		<i>71.34%</i>	<i>71.79%</i>
<b>ANCILLARY SERVICES</b>									
Community Services	\$ -	\$ -	\$ -	\$ 34,871	\$ 31,651	\$ 3,220	\$ 34,871	\$ 31,651	\$ 30,425
Nutrition Services	78,156	33,526	44,630	-	82	(82)	78,156	33,608	28,712
<b>Total Ancillary Services</b>	<b>\$ 78,156</b>	<b>\$ 33,526</b>	<b>\$ 44,630</b>	<b>\$ 34,871</b>	<b>\$ 31,733</b>	<b>\$ 3,138</b>	<b>\$ 113,027</b>	<b>\$ 65,259</b>	<b>\$ 59,137</b>
<i>% of BUDGET</i>		<i>42.90%</i>	<i>57.10%</i>		<i>91.00%</i>	<i>9.00%</i>		<i>57.74%</i>	<i>51.08%</i>
<b>NON-PROGRAMMED CHARGES</b>									
Payments to Other Government Units	\$ 387,700	\$ 226,600	\$ 161,100	\$ (100,000)	\$ -	\$ (100,000)	\$ 287,700	\$ 226,600	\$ 300,151
<b>Total Non-Programmed Charges</b>	<b>\$ 387,700</b>	<b>\$ 226,600</b>	<b>\$ 161,100</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	<b>\$ 287,700</b>	<b>\$ 226,600</b>	<b>\$ 300,151</b>
<i>% of BUDGET</i>		<i>58.45%</i>	<i>41.55%</i>					<i>78.76%</i>	<i>7.84%</i>
<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 21,690,529</b>	<b>\$ 15,159,325</b>	<b>\$ 6,531,204</b>	<b>\$ 2,719,405</b>	<b>\$ 1,596,595</b>	<b>\$ 1,122,810</b>	<b>\$ 24,409,934</b>	<b>\$ 16,755,920</b>	<b>\$ 14,183,651</b>
<i>% of BUDGET</i>		<i>69.89%</i>	<i>30.11%</i>		<i>58.71%</i>	<i>41.29%</i>		<i>68.64%</i>	<i>57.98%</i>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<b>\$ 721,887</b>			<b>\$ (530,109)</b>			<b>\$ 191,778</b>	<b>\$ 5,166,141</b>	