

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 1, 2010

SUBJECT: Henderson County Public Schools Financial Reports –
September 2010

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools September 2010 Financial Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools September 2010 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools September 2010 Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of September 30, 2010

	YEAR-TO-DATE			
	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUNDS	TOTAL	PRIOR YEAR-TO- DATE
REVENUES:				
More at Four/Smart Start Grant	\$ -	\$ 96,525	\$ 96,525	\$ -
C-Stop OJJ Funding	-	4,167	4,167	-
WIA Mountain Youth Recovery Grant	-	10,459	10,459	3,549
WIA Summer Youth Employment	-	-	-	47,910
Medicaid Fees for Service	-	76,667	76,667	4,189
R.O.T.C.	-	25,879	25,879	26,069
County Appropriation	5,174,555	-	5,174,555	5,098,235
Tuition and Fees	-	11,344	11,344	7,037
Fines & Forfeitures	117,742	-	117,742	144,477
Rental of School Property	-	5,690	5,690	6,872
Contributions and Donations	-	2,352	2,352	1,008
Interest Earned on Investments	-	4,458	4,458	5,360
Misc. Local Operating Revenues	-	36,553	36,553	-
Reassignment/Transcript Fees	-	865	865	637
Sale of Confiscated Vehicle	-	94	94	1,247
Indirect Cost Allocated	-	1,208	1,208	273
CTE Regional Coordinators Meeting Dues	-	782	782	990
TOTAL LOCAL FUND REVENUES	\$ 5,292,297	\$ 277,043	\$ 5,569,340	\$ 5,347,853
EXPENDITURES:				
INSTRUCTIONAL SERVICES				
Regular Instructional Services	\$ 520,236	\$ 86,149	\$ 606,385	\$ 669,830
Special Populations Services	123,424	5,792	129,216	79,204
Alternative Programs and Services	9,485	137,879	147,364	109,548
School Leadership Services	633,670	28,537	662,207	139,455
Co-Curricular Services	130,553	-	130,553	141,065
School-Based Support Services	391,935	7,274	399,209	129,026
Total Instructional Services	\$ 1,809,303	\$ 265,631	\$ 2,074,934	\$ 1,268,128
SYSTEM-WIDE SUPPORT SERVICES				
Support and Development Services	\$ 30,831	\$ 3,922	\$ 34,753	\$ 30,065
Special Population Support and Development Svcs.	61,114	-	61,114	39,208
Alternative Programs Support and Development Svcs.	12,866	31	12,897	8,388
Technology Support Services	194,031	59,936	253,967	151,305
Operational Support Services	1,316,485	(6,393)	1,310,092	1,571,017
Financial and Human Resource Services	514,872	151	515,023	494,005
Accountability Services	75,886	12,650	88,536	73,958
System-Wide Pupil Support Services	15,866	-	15,866	13,266
Policy, Leadership and Public Relations Services	79,578	38,820	118,398	119,147
Total System-Wide Support Services	\$ 2,301,529	\$ 109,117	\$ 2,410,646	\$ 2,500,359
ANCILLARY SERVICES				
Community Services	\$ -	\$ 9,120	\$ 9,120	\$ 8,678
Nutrition Services	(198)	-	(198)	34
Total Ancillary Services	\$ (198)	\$ 9,120	\$ 8,922	\$ 8,712
NON-PROGRAMMED CHARGES				
Payments to Other Government Units	\$ -	\$ -	\$ -	\$ 52,947
Total Non-Programmed Charges	\$ -	\$ -	\$ -	\$ 52,947
TOTAL LOCAL FUND EXPENDITURES	\$ 4,110,634	\$ 383,868	\$ 4,494,502	\$ 3,830,146
EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,181,663	\$ (106,825)	\$ 1,074,838	\$ 1,517,707

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	Current Budget Balance Remaining	
EXPENDITURES:												
INSTRUCTIONAL SERVICES												
Regular Instructional Services	\$ -	\$ 14,998	\$ (14,998)	\$ -	\$ -	\$ 30,306	\$ (30,306)	\$ -	\$ -	\$ 45,304	\$ (45,304)	\$ 74,566
Special Populations Services	-	18,057	(18,057)	-	-	1,412	(1,412)	-	-	19,469	(19,469)	11,404
Alternative Programs and Services	-	(1,472)	1,472	-	-	13,221	(13,221)	-	-	11,749	(11,749)	56,451
School Leadership Services	-	213,764	(213,764)	-	-	-	-	-	-	213,764	(213,764)	36,614
Co-Curricular Services	-	41,964	(41,964)	-	-	-	-	-	-	41,964	(41,964)	56,724
School-Based Support Services	-	35,341	(35,341)	-	-	781	(781)	-	-	36,122	(36,122)	10,104
Retirement Reserve	-	(6,823)	6,823	-	-	-	-	-	-	(6,823)	6,823	-
Total Instructional Services	\$ -	\$ 315,829	\$ (315,829)	\$ -	\$ 45,720	\$ (45,720)	\$ (45,720)	\$ -	\$ -	\$ 361,549	\$ (361,549)	\$ 245,863
SYSTEM-WIDE SUPPORT SERVICES												
Support and Development Services	\$ -	\$ 7,717	\$ (7,717)	\$ -	\$ -	-	-	\$ -	\$ -	\$ 7,717	\$ (7,717)	\$ 9,149
Special Population Support and Development Svcs.	-	20,506	(20,506)	-	-	-	-	-	-	20,506	(20,506)	9,819
Alternative Programs Support and Development Svcs.	-	4,198	(4,198)	-	-	-	-	-	-	4,198	(4,198)	628
Technology Support Services	-	46,339	(46,339)	-	-	3,070	(3,070)	-	-	49,409	(49,409)	40,145
Operational Support Services	-	320,695	(320,695)	-	-	(949)	949	-	-	319,746	(319,746)	518,492
Financial and Human Resource Services	-	480,093	(480,093)	-	-	743	(743)	-	-	480,836	(480,836)	449,989
Accountability Services	-	7,613	(7,613)	-	-	12,650	(12,650)	-	-	20,263	(20,263)	58,148
System-Wide Pupil Support Services	-	822	(822)	-	-	-	-	-	-	822	(822)	2,886
Policy, Leadership and Public Relations Services	-	17,007	(17,007)	-	-	28,765	(28,765)	-	-	45,772	(45,772)	50,873
Total System-Wide Support Services	\$ -	\$ 904,990	\$ (904,990)	\$ -	\$ 44,279	\$ (44,279)	\$ (44,279)	\$ -	\$ -	\$ 949,269	\$ (949,269)	\$ 1,140,129
ANCILLARY SERVICES												
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,545	\$ (2,545)	\$ -	\$ -	\$ 2,545	\$ (2,545)	\$ 2,462
Nutrition Services	-	178	(178)	-	-	-	-	-	-	178	(178)	-
Total Ancillary Services	\$ -	\$ 178	\$ (178)	\$ -	\$ 2,545	\$ (2,545)	\$ (2,545)	\$ -	\$ -	\$ 2,723	\$ (2,723)	\$ 2,462
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)	\$ (92,544)	\$ -	\$ -	\$ 1,313,541	\$ (1,313,541)	\$ 1,388,454

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of September 30, 2010**

LOCAL CURRENT EXPENSE FUND				OTHER RESTRICTED FUNDS				TOTAL			
	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:											
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 4,071,300</u>				<u>\$ 184,499</u>				<u>\$ 4,255,799</u>	<u>\$ 3,959,399</u>	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of September 30, 2010

	<u>Current Year-To- Date</u>	
REVENUES:		
County Appropriation	\$ 109,582	
Contributions and Donations	5,250	
TOTAL REVENUES	<u><u>\$ 114,832</u></u>	
	<u>Current Year-To- Date</u>	<u>Purchase Orders Outstanding</u>
EXPENDITURES:		
<u>Category I - Land and Buildings</u>		
Paving	\$ 64,579	\$ -
Building Repair/Refurbishment	45,541	20,113
TOTAL CATEGORY I	<u><u>\$ 110,120</u></u>	<u><u>\$ 20,113</u></u>
<u>Category II-Furnishings and Equipment</u>		
Custodial Equipment and Repairs	\$ 5,827	\$ -
TOTAL CATEGORY II	<u><u>\$ 5,827</u></u>	<u><u>\$ -</u></u>
<u>Category III-Vehicles</u>		
Vehicles & Moving Equipment	\$ -	\$ 78,939
TOTAL CATEGORY III	<u><u>\$ -</u></u>	<u><u>\$ 78,939</u></u>
TOTAL EXPENDITURES	<u><u>\$ 115,947</u></u>	<u><u>\$ 99,052</u></u>
EXCESS OF EXPENDITURES OVER REVENUES	<u><u>\$ (1,116)</u></u>	