REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	February 6, 2012
SUBJECT:	Henderson County Public Schools Financial Report – December 2011
PRESENTER:	J. Carey McLelland, Finance Director
ATTACHMENTS:	Yes

SUMMARY OF REQUEST:

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

Suggested Motion:

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

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

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUNDS			TOTAL			
REVENUES:	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
More at Four/Smart Start Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 385,605	$ -
CSTOP Grant	-	-	-	-	-	-	-	-	10,417	-
Sales & Use Tax Refund	-	-	-	100,000	-	100,000	100,000	-	-	100,000
National Park Service Teacher-to-Ranger	-	-	-	4,620	4,710	(90)	4,620	4,710	-	(90)
Workforce Investment Act Grant (WIA)	-	-	-	131,353	43,407	87,946	131,353	43,407	44,711	87,946
Medicaid Administrative Outreach	-	-	-	34,409	19,737	14,672	34,409	19,737	17,214	14,672
Medicaid Fees for Service	-	-	-	125,440	125,438	2	125,440	125,438	81,885	2
R.O.T.C.	-	-	-	202,800	61,140	141,660	202,800	61,140	73,368	141,660
County Appropriation	18,561,999	9,281,000	9,280,999	-	-	-	18,561,999	9,281,000	10,378,524	9,280,999
Tuition and Fees	-	-	-	135,025	71,650	63,375	135,025	71,650	16,766	63,375
Fines & Forfeitures	455,000	197,538	257,462	-	-	-	455,000	197,538	196,551	257,462
Rental of School Property	-	-	-	26,000	15,209	10,791	26,000	15,209	10,828	10,791
Contributions and Donations	-	-	-	8,265	14,344	(6,079)	8,265	14,344	5,327	(6,079)
ABC Revenues	57,700	14,104	43,596	-	-	-	57,700	14,104	13,546	43,596
Interest Earned on Investments	-	-	-	59,650	12,756	46,894	59,650	12,756	9,536	46,894
Misc. Local Operating Revenues	-	-	-	56,700	27,266	29,434	56,700	27,266	69,054	29,434
Reassignment/Transcript Fees	-	-	-	2,980	1,268	1,712	2,980	1,268	1,508	1,712
Disposition of School Fixed Assets	-	-	-	740	740	-	740	740	94	-
Indirect Cost Collected	-	-	-	525,765	110,145	415,620	525,765	110,145	138,632	415,620
Restricted Local Sources	-	-	-	73,660	12,926	60,734	73,660	12,926	16,781	60,734
Fund Balance Appropriated	3,802,404	-	3,802,404	1,214,219	-	1,214,219	5,016,623	-	-	5,016,623
TOTAL LOCAL FUND REVENUES	**$ 22,877,103**	**$ 9,492,642**	**$13,384,461**	**$2,701,626**	**$ 520,736**	**$ 2,180,890**	**$25,578,729**	**$10,013,378**	**$11,470,347**	**$15,565,351**
% of BUDGET		*41.49%*	*58.51%*		*19.27%*	*80.73%*		*39.15%*	*47.95%*	*60.85%*

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

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUNDS			TOTAL			
EXPENDITURES:	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	Prior Year-to Date Actual	Current Budget Bal. Favorable (Unfavorable)
INSTRUCTIONAL SERVICES										
Regular Instructional Services	$ 7,967,563	$ 3,326,909	$ 4,640,654	$ 315,881	$ 151,790	$ 164,091	$ 8,283,444	$ 3,478,699	$ 1,711,028	$ 4,804,745
Special Populations Services	970,423	495,125	475,298	528,302	84,509	443,793	1,498,725	579,634	505,444	919,091
Alternative Programs and Services	45,270	23,427	21,843	307,445	133,150	174,295	352,715	156,577	430,211	196,138
School Leadership Services	1,122,299	383,318	738,981	28,784	27,558	1,226	1,151,083	410,876	1,225,466	740,207
Co-Curricular Services	674,941	292,962	381,979	55,660	50,625	5,035	730,601	343,587	382,993	387,014
School-Based Support Services	622,042	313,607	308,435	73,660	29,333	44,327	695,702	342,940	957,767	352,762
Total Instructional Services	**$ 11,402,538**	**$ 4,835,348**	**$ 6,567,190**	**$ 1,309,732**	**$ 476,965**	**$ 832,767**	**$ 12,712,270**	**$ 5,312,313**	**$ 5,212,909**	**$ 7,399,957**
% of BUDGET		***42.41%***	***57.59%***		***36.42%***	***63.58%***		***41.79%***		***58.21%***
SYSTEM-WIDE SUPPORT SERVICES										
Support and Development Services	$ 396,029	$ 156,443	$ 239,586	$ -	$ 4,563	$ (4,563)	$ 396,029	$ 161,006	$ 72,432	$ 235,023
Special Population Support and Development Svcs.	304,674	147,244	157,430	-	-	-	304,674	147,244	130,124	157,430
Alternative Programs Support and Development Svcs.	55,573	23,745	31,828	-	10	(10)	55,573	23,755	25,626	31,818
Technology Support Services	759,863	357,441	402,422	567,396	58,160	509,236	1,327,259	415,601	455,048	911,658
Operational Support Services	8,510,769	2,939,451	5,571,318	26,943	5,630	21,313	8,537,712	2,945,081	2,697,449	5,592,631
Financial and Human Resource Services	410,445	176,493	233,952	603,272	522,245	81,027	1,013,717	698,738	549,570	314,979
Accountability Services	179,520	85,684	93,836	50,850	38,531	12,319	230,370	124,215	113,119	106,155
System-Wide Pupil Support Services	87,695	35,220	52,475	-	-	-	87,695	35,220	36,009	52,475
Policy, Leadership and Public Relations Services	304,141	104,223	199,918	108,743	78,676	30,067	412,884	182,899	219,786	229,985
Total System-Wide Support Services	**$ 11,008,709**	**$ 4,025,944**	**$ 6,982,765**	**$ 1,357,204**	**$ 707,815**	**$ 649,389**	**$ 12,365,913**	**$ 4,733,759**	**$ 4,299,163**	**$ 7,632,154**
% of BUDGET		***36.57%***	***63.43%***		***52.15%***	***47.85%***		***38.28%***		***61.72%***
ANCILLARY SERVICES										
Community Services	$ -	$ -	$ -	$ 34,690	$ 20,431	$ 14,259	$ 34,690	$ 20,431	$ 18,181	$ 14,259
Nutrition Services	78,156	29,446	48,710	-	82	(82)	78,156	29,528	24,789	48,628
Total Ancillary Services	**$ 78,156**	**$ 29,446**	**$ 48,710**	**$ 34,690**	**$ 20,513**	**$ 14,177**	**$ 112,846**	**$ 49,959**	**$ 42,970**	**$ 62,887**
% of BUDGET		***37.68%***	***62.32%***		***59.13%***	***40.87%***		***44.27%***		***55.73%***
NON-PROGRAMMED CHARGES										
Payments to Other Government Units	$ 387,700	$ 105,631	$ 282,069	$ -	$ -	$ -	$ 387,700	$ 105,631	$ 169,792	$ 282,069
Total Non-Programmed Charges	**$ 387,700**	**$ 105,631**	**$ 282,069**	**$ -**	**$ -**	**$ -**	**$ 387,700**	**$ 105,631**	**$ 169,792**	**$ 282,069**
% of BUDGET		***27.25%***	***72.75%***					***27.25%***		***72.75%***
TOTAL LOCAL FUND EXPENDITURES	$ 22,877,103	$ 8,996,369	$ 13,880,734	$ 2,701,626	$ 1,205,293	$ 1,496,333	$ 25,578,729	$ 10,201,662	$ 9,724,834	$ 15,377,067
% of BUDGET		***39.32%***	***60.68%***		***44.61%***	***55.39%***		***39.88%***	***40.65%***	***60.12%***
EXCESS OF EXPENDITURES OVER REVENUES		$ 496,273			$ (684,557)			$ (188,284)	$ 1,745,513	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of December 31, 2011

	Current Year Budget	Year-To-Date Actual	Prior Year-To-Date Actual	Current Budget Balance Remaining
REVENUES:				
Sales & Use Tax Refund	$ 7,500	$ -	$ -	$ 7,500
County Appropriation	1,000,000	63,085	272,326	936,915
Contributions and Donations	-	4,500	7,000	(4,500)
TOTAL REVENUES	**$1,007,500**	**$ 67,585**	**$279,326**	**$ 939,915**
% of BUDGET		***6.71%***	***27.72%***	***93.29%***

EXPENDITURES:	Current Budget	Current Year-To-Date	Prior Year-To-Date	Purchase Orders Outstanding	Budget Balance Remaining
Category I - Land and Buildings					
Roof/Ceiling Repair	$ 232,746	$ -	$ -	$ -	$ 232,746
Building Repair/Refurbishment	-	-	41,397	-	-
Diesel Storage Tank Replacement	-	-	5,627	-	-
Carpet and Tile Replacement	65,000	-	-	-	65,000
Paving/Concrete Repair	-	-	219,474	-	-
Wood Floor Repair	-	-	22,950	-	-
Window Replacement	83,013	17,255	-	39,990	25,768
Fire Alarm Repair/Replacement	17,850	7,800	-	-	10,050
Sewer Projects	45,000	-	-	-	45,000
HVAC Projects	135,000	-	-	10,099	124,901
Lighting Projects	281,241	13,531	-	11,770	255,940
Wiring/Electrical Projects	111,650	54,150	-	27,470	30,030
Architect/Engineering Fees	36,000	1,275	-	30,825	3,900
TOTAL CATEGORY I	**$1,007,500**	**$ 94,011**	**$289,448**	**$ 120,154**	**$ 793,336**
% of BUDGET		***9.33%***	***58.08%***	***11.93%***	***78.74%***
Category II-Furnishings and Equipment					
Furniture	-	-	$ 5,827	-	-
TOTAL CATEGORY II	**$ -**	**$ -**	**$ 5,827**	**$ -**	**$ -**
% of BUDGET			***99.98%***		
Category III-Vehicles					
Vehicles & Moving Equipment			$ 78,939		-
TOTAL CATEGORY III	**$ -**	**$ -**	**$ 78,939**	**$ -**	**$ -**
% of BUDGET			***100.00%***		
TOTAL EXPENDITURES	**$1,007,500**	**$ 94,011**	**$374,214**	**$ 120,154**	**$ 793,336**
% of BUDGET		***9.33%***	***64.17%***	***11.93%***	***78.74%***
EXCESS OF EXPENDITURES OVER REVENUES		**$ (26,426)**	**$ (94,888)**		