

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** December 1, 2008

**SUBJECT:** Henderson County Public Schools Financial Reports –  
October 2008

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools October 2008 Financial Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the School System's October 2008 Financial Reports as presented.

**Suggested Motion:**

**I move that the Board of Commissioners approve the October 2008 Henderson County Public Schools Financial Reports as presented.**

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of October 31, 2008

		<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-to Date</u>	<u>Current Budget Balance Remaining</u>
<b>REVENUES:</b>					
3200-413	More at Four/Smart Start Grant	\$ 962,240	\$ 147,808	\$ 114,730	\$ 814,432
3200-442	CSTOP Grant	20,530	5,132	5,132	15,398
3250-440	Sales & Use Tax Refund	150,000	-	-	150,000
3700-302	Workforce Investment Act Grant	54,720	7,008	8,007	47,712
3700-305	Medicaid Administrative Outreach	-	-	19,544	-
3700-306	Medicaid Fees for Service	-	442,284	3,856	(442,284)
3800-301	R.O.T.C.	190,000	46,653	42,056	143,347
4110	County Appropriation	20,205,922	6,735,307	4,700,643	13,470,615
4210	Tuition and Fees	37,850	9,281	7,580	28,569
4410	Fines & Forfeitures	900,100	266,077	198,359	634,023
4420, 4421	Rental of School Property	4,000	4,789	2,795	(789)
4430	Contributions and Donations	-	745	1,000	(745)
4440	ABC Revenues	85,000	36,000	-	49,000
4450	Interest Earned on Investments	129,500	12,490	4,008	117,010
4490	Misc. Local Operating Revenues	-	5,058	2,588	(5,058)
4491	Reassignment/Transcript Fees	3,000	1,083	-	1,917
4820	Disposition of School Fixed Assets	319,000	2,611	5,552	316,389
4880	Indirect Cost Allocated	236,685	36,476	14	200,209
4890	Restricted Local Sources	15,780	2,520	47,198	13,260
4910	Fund Balance Appropriated	450,232	-	-	450,232
<b>TOTAL LOCAL FUND REVENUES</b>		<b><u>\$23,764,559</u></b>	<b><u>\$7,761,322</u></b>	<b><u>\$ 5,163,062</u></b>	<b><u>\$16,003,237</u></b>
<i>% of BUDGET</i>			<i>32.66%</i>	<i>23.67%</i>	
<b>EXPENDITURES:</b>					
<b>5000</b>	<b>INSTRUCTIONAL SERVICES</b>				
5100	Regular Instructional Services	\$ 6,736,366	\$1,202,734	\$ 799,454	\$ 5,533,632
5200	Special Populations Services	789,515	248,824	201,063	540,691
5300	Alternative Programs and Services	1,187,938	200,685	166,710	987,253
5400	School Leadership Services	542,398	179,557	687,753	362,841
5500	Co-Curricular Services	776,668	135,894	40,156	640,774
5800	School-Based Support Services	1,168,694	389,342	166,484	779,352
<b>Total Instructional Services</b>		<b><u>\$11,201,579</u></b>	<b><u>\$2,357,036</u></b>	<b><u>\$ 2,061,620</u></b>	<b><u>\$ 8,844,543</u></b>
<i>% of BUDGET</i>			<i>21.04%</i>	<i>20.32%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of October 31, 2008

	<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-to Date</u>	<u>Current Budget Balance Remaining</u>
<b>6000 SYSTEM-WIDE SUPPORT SERVICES</b>				
6100 Support and Development Services	\$ 148,418	\$ 52,215	\$ 49,846	\$ 96,203
6200 Special Population Support and Development Services	212,957	55,869	49,741	157,088
6300 Alternative Programs and Svcs. Supp. and Development Svcs	44,664	14,317	11,173	30,347
6400 Technology Support Services	874,518	367,371	338,049	507,147
6500 Operational Support Services	8,932,978	2,722,539	2,083,405	6,210,439
6600 Financial and Human Resource Services	979,587	713,870	357,913	265,717
6700 Accountability Services	190,321	63,939	51,363	126,382
6800 System-Wide Pupil Support Services	102,383	18,758	23,545	83,625
6900 Policy, Leadership and Public Relations Services	592,619	183,233	152,755	409,386
<b>Total System-Wide Support Services</b>	<b>\$12,078,445</b>	<b>\$4,192,111</b>	<b>\$ 3,117,790</b>	<b>\$ 7,886,334</b>
<i>% of BUDGET</i>		<i>34.71%</i>	<i>27.80%</i>	
 <b>7000 ANCILLARY SERVICES</b>				
7100 Community Services	\$ 75,327	\$ 17,901	\$ 17,724	\$ 57,426
7200 Nutrition Services	76,708	-	-	76,708
<b>Total Ancillary Services</b>	<b>\$ 152,035</b>	<b>\$ 17,901</b>	<b>\$ 17,724</b>	<b>\$ 134,134</b>
<i>% of BUDGET</i>		<i>11.77%</i>	<i>12.01%</i>	
 <b>8000 NON-PROGRAMMED CHARGES</b>				
8100 Payments to Other Government Units	\$ 312,500	\$ 93,334	\$ 85,300	\$ 219,166
8600 Educational Foundations	20,000	6,800	6,800	13,200
8700 Scholarships	-	-	1,000	-
<b>Total Non-Programmed Charges</b>	<b>\$ 332,500</b>	<b>\$ 100,134</b>	<b>\$ 93,100</b>	<b>\$ 232,366</b>
<i>% of BUDGET</i>		<i>30.12%</i>	<i>30.16%</i>	
 <b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$23,764,559</b>	<b>\$6,667,182</b>	<b>\$ 5,290,234</b>	<b>\$17,097,377</b>
<i>% of BUDGET</i>		<i>28.06%</i>	<i>24.25%</i>	
 <b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$1,094,140</b>	<b>\$ (127,172)</b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of October 31, 2008

	<b>2008-2009 Budget</b>	<b>Year-To- Date Actual</b>	<b>Prior Year-To- Date Actual</b>	<b>Current Budget Balance Remaining</b>	
<b>REVENUES:</b>					
County Appropriation	\$ 2,255,339	\$ 1,236,904	\$ 961,563	\$ 1,018,435	
Sales Tax Refund	33,500	-	-	33,500	
Investment Income	-	-	7,564	-	
Contributions and Donations	13,327	4,750	15,301	8,577	
Fixed Asset Insurance Settlement	-	-	5,794	-	
Fund Balance Appropriated	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 2,302,166</b>	<b>\$ 1,241,654</b>	<b>\$ 990,221</b>	<b>\$ 1,060,512</b>	
<i>% of BUDGET</i>		53.93%	45.81%		
	<b>2007-2008 Budget</b>	<b>Year-To- Date Actual</b>	<b>Prior Year-To- Date Actual</b>	<b>Purchase Orders Outstanding</b>	<b>Current Budget Balance Remaining</b>
<b>EXPENDITURES:</b>					
<b><u>Category I-Land and Buildings</u></b>					
Sugarloaf Architects/Engineering	\$ -	\$ 18,392	\$ -	\$ -	\$ (18,392)
ADA Requirements	15,000	-	66,082	-	15,000
System-Wide Leases - Mobile Units	26,400	11,000	-	15,400	-
Building Repair/Refurbishment	261,916	27,450	136,706	45,436	189,030
Covered Walks	28,500	28,500	-	-	-
Energy Management Systems	50,000	-	6,846	50,000	-
HVAC Systems	89,000	18,985	120,764	64,445	5,570
Paving/Concrete Repair	185,000	143,205	-	23,331	18,464
Gym Floor Refinishing	27,451	27,451	25,100	-	0
Roof Repair	755,000	683,557	331,894	5,650	65,793
Security Locks	13,696	-	-	-	13,696
Site Preparation	40,000	27,814	-	-	12,186
Waste Water	166,214	141,503	-	24,711	1
East High School Renovation	-	-	-	302,372	(302,372)
West High District Facility Needs (Windsor Aughtry)	17,750	-	-	-	17,750
Sugarloaf Elementary Playground	-	22,568	-	2,731	(25,299)
Carpeting and Vinyl	-	-	8,528	-	-
<b>Total Category I</b>	<b>\$ 1,675,927</b>	<b>\$ 1,150,424</b>	<b>\$ 695,920</b>	<b>\$ 534,075</b>	<b>\$ (8,572)</b>
<i>% of BUDGET</i>		68.64%	57.56%		
<b><u>Category II-Furnishings and Equipment</u></b>					
System-Wide Technology	\$ 235,000	\$ 150,989	\$ 410,667	\$ -	\$ 84,011
Custodial Equipment and Repairs	107,500	47,879	2,338	9,622	50,000
Waste Water Disposal	-	-	10,100	0	-
Furniture	55,239	21,338	13,519	31,111	2,790
<b>Total Category II</b>	<b>\$ 397,739</b>	<b>\$ 220,205</b>	<b>\$ 436,624</b>	<b>\$ 40,733</b>	<b>\$ 136,801</b>
<i>% of BUDGET</i>		55.36%	59.20%		
<b><u>Category III-Vehicles</u></b>					
Vehicles & Moving Equipment	\$ 228,500	\$ 75,161	\$ -	\$ 227,073	\$ (73,734)
<b>Total Category III</b>	<b>\$ 228,500</b>	<b>\$ 75,161</b>	<b>\$ -</b>	<b>\$ 227,073</b>	<b>\$ (73,734)</b>
<i>% of BUDGET</i>		0.00%	0.00%		
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,302,166</b>	<b>\$ 1,445,790</b>	<b>\$ 1,132,544</b>	<b>\$ 801,881</b>	<b>\$ 54,495</b>
<i>% of BUDGET</i>		62.80%	52.40%		
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b>\$ (204,136)</b>	<b>\$ (142,323)</b>		