

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 2, 2009

**SUBJECT:** Henderson County Public Schools Financial Reports –  
January 2009

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools January 2009 Financial Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the School System's January 2009 Financial Reports as presented.

**Suggested Motion:**

**I move that the Board of Commissioners approve the January 2009 Henderson County Public Schools Financial Reports as presented.**

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of January 31, 2009

	<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	\$ 457,574	\$ 320,501	\$ 504,666
3200-420 Child Obesity Pilot Program	-	41,667	-	(41,667)
3200-442 CSTOP Grant	20,530	10,265	10,265	10,265
3250-440 Sales & Use Tax Refund	150,000	-	-	150,000
3700-302 Workforce Investment Act Grant	54,720	20,818	23,813	33,902
3700-305 Medicaid Administrative Outreach	-	382,260	19,544	(382,260)
3700-306 Medicaid Fees for Service	445,089	62,829	17,312	382,260
3800-301 R.O.T.C.	190,000	92,773	75,749	97,227
4110 County Appropriation	20,205,922	11,838,900	10,968,168	8,367,022
4210 Tuition and Fees	37,850	16,026	14,690	21,824
4410 Fines & Forfeitures	900,100	369,891	510,468	530,209
4420, 4421 Rental of School Property	4,000	6,113	2,795	(2,113)
4430 Contributions and Donations	-	1,500	1,049	(1,500)
4440 ABC Revenues	85,000	55,308	52,089	29,692
4450 Interest Earned on Investments	129,500	18,017	74,790	111,483
4490 Misc. Local Operating Revenues	8,009	54,246	3,512	(46,237)
4491 Reassignment/Transcript Fees	3,000	2,042	1,561	958
4820 Disposition of School Fixed Assets	319,000	136,378	8,975	182,622
4880 Indirect Cost Allocated	236,685	36,476	82,525	200,209
4890 Restricted Local Sources	16,870	4,457	49,117	12,413
4910 Fund Balance Appropriated	488,558	-	-	488,558
<b>TOTAL LOCAL FUND REVENUES</b>	<b>\$24,257,073</b>	<b>\$13,607,540</b>	<b>\$12,236,923</b>	<b>\$ 10,649,533</b>
<i>% of BUDGET</i>		<i>56.10%</i>	<i>55.59%</i>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL SERVICES**

5100 Regular Instructional Services	\$ 6,747,113	\$ 3,202,810	\$ 2,565,666	\$ 3,544,303
5200 Special Populations Services	1,234,604	610,036	543,392	624,568
5300 Alternative Programs and Services	1,226,264	527,874	359,967	698,390
5400 School Leadership Services	542,398	395,718	546,784	146,680
5500 Co-Curricular Services	776,668	412,221	315,296	364,447
5800 School-Based Support Services	1,165,956	765,152	501,714	400,804
<b>Total Instructional Services</b>	<b>\$11,693,003</b>	<b>\$ 5,913,811</b>	<b>\$ 4,832,819</b>	<b>\$ 5,779,192</b>
<i>% of BUDGET</i>		<i>50.58%</i>	<i>46.74%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of January 31, 2009

		<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-to Date</u>	<u>Current Budget Balance Remaining</u>
<b>6000</b>	<b>SYSTEM-WIDE SUPPORT SERVICES</b>				
6100	Support and Development Services	\$ 149,508	\$ 98,783	\$ 96,167	\$ 50,725
6200	Special Population Support/Development Svcs.	212,957	105,542	121,395	107,415
6300	Alternative Programs Support/Development Svcs.	44,664	26,471	22,247	18,193
6400	Technology Support Services	874,518	578,843	532,078	295,675
6500	Operational Support Services	8,932,978	5,062,016	3,922,618	3,870,962
6600	Financial and Human Resource Services	979,587	785,215	440,717	194,372
6700	Accountability Services	190,321	99,659	101,822	90,662
6800	System-Wide Pupil Support Services	102,383	37,576	50,365	64,807
6900	Policy, Leadership and Public Relations Services	592,619	305,119	305,296	287,500
	<b>Total System-Wide Support Services</b>	<b><u>\$12,079,535</u></b>	<b><u>\$ 7,099,224</u></b>	<b><u>\$ 5,592,705</u></b>	<b><u>\$ 4,980,311</u></b>
	<i>% of BUDGET</i>		<i>58.77%</i>	<i>49.86%</i>	
<b>7000</b>	<b>ANCILLARY SERVICES</b>				
7100	Community Services	\$ 75,327	\$ 32,137	\$ 30,814	\$ 43,190
7200	Nutrition Services	76,708	31,508	29,631	45,200
	<b>Total Ancillary Services</b>	<b><u>\$ 152,035</u></b>	<b><u>\$ 63,645</u></b>	<b><u>\$ 60,445</u></b>	<b><u>\$ 88,390</u></b>
	<i>% of BUDGET</i>		<i>41.86%</i>	<i>40.97%</i>	
<b>8000</b>	<b>NON-PROGRAMMED CHARGES</b>				
8100	Payments to Other Government Units	\$ 312,500	\$ 187,357	\$ 169,842	\$ 125,143
8600	Educational Foundations	20,000	11,900	11,900	8,100
8700	Scholarships	-	-	1,000	-
	<b>Total Non-Programmed Charges</b>	<b><u>\$ 332,500</u></b>	<b><u>\$ 199,257</u></b>	<b><u>\$ 182,742</u></b>	<b><u>\$ 133,243</u></b>
	<i>% of BUDGET</i>		<i>59.93%</i>	<i>59.01%</i>	
	<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b><u>\$24,257,073</u></b>	<b><u>\$13,275,937</u></b>	<b><u>\$10,668,711</u></b>	<b><u>\$ 10,981,136</u></b>
	<i>% of BUDGET</i>		<i>54.73%</i>	<i>48.77%</i>	
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u>\$ -</u></b>	<b><u>\$ 331,603</u></b>	<b><u>\$ 1,568,212</u></b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of January 31, 2009

	<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	\$ 2,470,339	\$ 1,682,814	\$ 1,353,997	\$ 787,525	
Sales Tax Refund	33,500	36	-	33,464	
DPI Allocation for Bus Replacement	530,689	-	-	530,689	
Investment Income	-	-	15,047	-	
Contributions and Donations	18,077	7,500	22,301	10,577	
Fixed Asset Insurance Settlement	-	3,264	11,241	(3,264)	
Fund Balance Appropriated	358,140	-	-	358,140	
<b>TOTAL REVENUES</b>	<b>\$ 3,410,745</b>	<b>\$ 1,693,614</b>	<b>\$ 1,402,586</b>	<b>\$1,717,131</b>	
<i>% of BUDGET</i>		<i>49.66%</i>	<i>52.21%</i>		
	<b>2008-2009 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	\$ 18,393	\$ 18,392	\$ -	\$ -	\$ 1
ADA Requirements	15,000	-	66,082	-	15,000
System-Wide Leases - Mobile Units	26,400	17,600	-	8,800	-
Building Repair/Refurbishment	261,916	153,907	149,906	83,829	24,180
Covered Walks	28,500	28,500	-	-	-
Energy Management Systems	50,000	50,000	45,844	(2,531)	2,531
HVAC Systems	89,000	83,749	257,510	4,465	786
Paving/Concrete Repair	185,000	161,334	-	(288)	23,954
Gym Floor Refinishing	27,451	27,450	25,100	-	1
Roof Repair	782,495	760,664	594,698	34,858	(13,027)
Security Locks	15,421	15,421	-	-	-
Site Preparation	40,000	27,814	-	-	12,186
East High School Renovation	302,372	279,882	-	26,344	(3,854)
West High District Facility Needs (Windsor Aughtry)	22,500	-	-	-	22,500
Sugarloaf Elementary Playground	25,300	25,299	-	-	1
Carpeting and Vinyl	-	-	8,528	-	-
<b>Total Category I</b>	<b>\$ 1,889,748</b>	<b>\$ 1,650,011</b>	<b>\$ 1,147,668</b>	<b>\$ 155,477</b>	<b>\$ 84,259</b>
<i>% of BUDGET</i>		<i>87.31%</i>	<i>94.25%</i>		
<b><u>Category II-Furnishings and Equipment</u></b>					
System-Wide Technology	\$ 235,000	\$ 208,970	\$ 410,667	\$ -	\$ 26,030
Custodial Equipment and Repairs	67,927	57,500	2,338	0	10,427
Waste Water	166,214	141,503	26,100	24,711	0
Furniture	65,592	53,927	21,759	11,665	0
Dana/Sugarloaf FF&E	-	-	-	0	-
<b>Total Category II</b>	<b>\$ 534,733</b>	<b>\$ 461,900</b>	<b>\$ 460,864</b>	<b>\$ 36,376</b>	<b>\$ 36,457</b>
<i>% of BUDGET</i>		<i>86.38%</i>	<i>36.76%</i>		
<b><u>Category III-Vehicles</u></b>					
Vehicles & Moving Equipment	\$ 455,575	\$ 100,886	\$ -	\$ 305,214	\$ 49,475
DPI Bus Leases	530,689	-	-	548,785	(18,096)
<b>Total Category III</b>	<b>\$ 986,264</b>	<b>\$ 100,886</b>	<b>\$ -</b>	<b>\$ 853,999</b>	<b>\$ 31,379</b>
<i>% of BUDGET</i>		<i>10.23%</i>	<i>0.00%</i>		
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,410,745</b>	<b>\$ 2,212,798</b>	<b>\$ 1,608,532</b>	<b>\$1,045,852</b>	<b>\$ 152,095</b>
<i>% of BUDGET</i>		<i>64.88%</i>	<i>59.87%</i>		
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b>\$ (519,184)</b>	<b>\$ (205,946)</b>		