REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: May 4, 2009

SUBJECT: Henderson County Public Schools Financial Reports – March 2009

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

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

		Budget	Current Year-To- Date	Prior Year-to Date	Current Budget Balance Remaining	
REVENUE	S:					
3200-413	More at Four/Smart Start Grant	\$ 962,240	\$ 654,002	\$ 442,609	\$ 308,238	
3200-419	Dropout Prevention Grant for WHHS	14,960	14,960	-	-	
3200-420	Child Obesity Pilot Program	41,667	41,667	-	-	
3200-442	CSTOP Grant	20,530	13,686	13,686	6,844	
320-529	NC Healthy Schools	-	-	4,600	-	
3250-440	Sales & Use Tax Refund	150,000	-	-	150,000	
3700-302	Workforce Investment Act Grant	54,720	29,634	29,616	25,086	
3700-305	Medicaid Administrative Outreach	405,656	405,655	41,366	1	
3700-306	Medicaid Fees for Service	71,377	71,542	24,901	(165)	
3800-301	R.O.T.C.	190,000	124,728	90,854	65,272	
4110	County Appropriation	20,205,922	13,470,615	14,101,930	6,735,307	
4210	Tuition and Fees	37,850	16,066	15,739	21,784	
4410	Fines & Forfeitures	900,100	614,284	598,160	285,816	
4420, 4421	Rental of School Property	4,000	6,348	2,795	(2,348)	
4430	Contributions and Donations	1,500	4,000	10,874	(2,500)	
4440	ABC Revenues	85,000	57,145	54,259	27,855	
4450	Interest Earned on Investments	129,500	20,298	103,439	109,202	
4490	Misc. Local Operating Revenues	34,165	59,688	3,593	(25,523)	
4491	Reassignment/Transcript Fees	3,000	2,543	1,988	457	
4820	Disposition of School Fixed Assets	319,000	136,755	8,975	182,245	
4880	Indirect Cost Allocated	236,685	106,959	82,525	129,726	
4890	Restricted Local Sources	17,672	4,457	50,121	13,215	
4910	Fund Balance Appropriated	489,558			489,558	
	TOTAL LOCAL FUND REVENUES	24,375,102	\$15,855,032	\$15,682,030	\$8,520,070	
	% of BUDGET		65.05%	71.11%		
EXPENDIT						
5000	INSTRUCTIONAL SERVICES	ф <u>с 70</u> с 227	ф. 2 005 055	ф. <u>2 205 044</u>	#2 000 2 02	
5100	Regular Instructional Services	\$ 6,786,237	\$ 3,895,955	\$ 3,305,044	\$2,890,282	
5200	Special Populations Services	1,130,308	734,972	634,294	395,336	
5300	Alternative Programs and Services	1,242,224	667,493	499,862	574,731	
5400	School Leadership Services	543,731	462,620	632,363	81,111	
5500	Co-Curricular Services	777,168	562,976	468,751	214,192	
5800	School-Based Support Services	1,199,396	967,429	653,709	231,967	
	Total Instructional Services	\$11,679,064	\$ 7,291,445	\$ 6,194,023	\$4,387,619	

62.43%

59.81%

% of BUDGET

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

_		Budget		Current Zear-To- Date		Prior Year-to Date	B	Current Budget Balance maining
SVSTEM-WIDE SUPPOPT SERVICES								
	¢	150 310	¢	121 571	\$	116 701	¢	28,739
	Ψ		Ψ		ψ		ψ	81,069
				-		-		10,290
		-		-		-		240,037
		<i>,</i>					2	,670,463
								164,181
								85,160
•				-				54,746
• • • • • • • • • • • • • • • • • • • •		<i>,</i>		-		<i>,</i>		191,185
	\$1		\$		\$	-	\$3	,525,870
	Ψ-				Ψ			,0_0,010
ANCILLARY SERVICES Community Services Nutrition Services Total Ancillary Services % of BUDGET	\$ \$	75,327 76,708 152,035	\$ \$	47,496 31,745 79,241 52.12%	\$ \$	41,328 30,565 71,893 48.72%	\$ \$	27,831 44,963 72,794
NON-PROCRAMMED CHARGES								
	\$	312 500	\$	250 932	\$	225 983	\$	61,568
•	Ψ		Ψ		Ψ	-	Ψ	4,700
		-		-				-
-	\$	332.500	\$	266.232	\$		\$	66,268
% of BUDGET	т		- T	80.07%		78.24%		
TOTAL LOCAL FUND EXPENDITURES % of BUDGET EXCESS OF EXPENDITURES OVER REVENUES	\$2 \$	4,375,102	<u>\$1</u>	<u>6,322,551</u> <u>66.96%</u> (467,519)		64.08%	\$8	,052,551
	Community Services Nutrition Services Total Ancillary Services % of BUDGET NON-PROGRAMMED CHARGES Payments to Other Government Units Educational Foundations Scholarships Total Non-Programmed Charges % of BUDGET TOTAL LOCAL FUND EXPENDITURES % of BUDGET EXCESS OF EXPENDITURES OVER	SYSTEM-WIDE SUPPORT SERVICES Support and Development Services Special Population Support/Development Svc Alternative Programs Support/Development S Technology Support Services Operational Support Services Financial and Human Resource Services Accountability Services System-Wide Pupil Support Services Policy, Leadership and Public Relations Servi Total System-Wide Support Services Policy, Leadership and Public Relations Servi Total System-Wide Support Services % of BUDGET ANCILLARY SERVICES Community Services % of BUDGET NON-PROGRAMMED CHARGES Non-PROGRAMMED CHARGES Payments to Other Government Units Scholarships Total Non-Programmed Charges % of BUDGET TOTAL LOCAL FUND EXPENDITURES §2 % of BUDGET EXCESS OF EXPENDITURES OVER	Support and Development Services\$ 150,310Special Population Support/Development Svc.215,457Alternative Programs Support/Development S44,664Technology Support Services9,046,456Financial and Human Resource Services979,587Accountability Services190,321System-Wide Pupil Support Services102,383Policy, Leadership and Public Relations Servi592,619Total System-Wide Support Services\$12,211,503% of BUDGET\$ 152,035Nutrition Services\$ 75,327Nutrition Services\$ 152,035% of BUDGET\$ 312,500Educational Foundations20,000Scholarships-Total Non-Programmed Charges\$ 332,500% of BUDGET\$ 332,500% of BUDGET\$ 24,375,102% of BUDGET\$ 24,375,102	BudgetSYSTEM-WIDE SUPPORT SERVICESSupport and Development Services\$ 150,310Special Population Support/Development Svc215,457Alternative Programs Support/Development S44,664Technology Support Services9,046,456Financial and Human Resource Services979,587Accountability Services100,321System-Wide Pupil Support Services102,383Policy, Leadership and Public Relations Servi592,619Total System-Wide Support Services\$12,211,503 <i>% of BUDGET</i> \$ 75,327Nutrition Services\$ 75,327Nutrition Services\$ 76,708Total Ancillary Services\$ 152,035 <i>% of BUDGET</i> \$ 312,500NON-PROGRAMMED CHARGESPayments to Other Government Units\$ 312,500Scholarships-Total Non-Programmed Charges\$ 332,500 <i>% of BUDGET</i> TOTAL LOCAL FUND EXPENDITURES\$ 24,375,102 <i>% of BUDGET</i> EXCESS OF EXPENDITURES OVER	BudgetDateSYSTEM-WIDE SUPPORT SERVICESSupport and Development Services\$ 150,310\$ 121,571Special Population Support/Development Svc215,457134,388Alternative Programs Support/Development S44,66434,374Technology Support Services889,706649,669Operational Support Services9,046,4566,375,993Financial and Human Resource Services979,587815,406Accountability Services190,321105,161System-Wide Pupil Support Services102,38347,637Policy, Leadership and Public Relations Servi592,619401,434Total System-Wide Support Services\$12,211,503\$ 8,685,633 <i>% of BUDGET</i> 76,70831,745Total Ancillary Services\$ 75,327\$ 47,496Nutrition Services\$ 76,70831,745Total Ancillary Services\$ 152,035\$ 79,241 <i>% of BUDGET</i> \$ 250,932\$ 260,932Educational Foundations20,00015,300ScholarshipsTotal Non-Programmed Charges\$ 332,500\$ 266,232 <i>% of BUDGET</i> \$ 0,07%\$ 0,07%TOTAL LOCAL FUND EXPENDITURES \$ \$24,375,102\$16,322,551 <i>% of BUDGET</i> \$ 6,96%EXCESS OF EXPENDITURES OVER	BudgetDateSYSTEM-WIDE SUPPORT SERVICESSupport and Development Services\$ 150,310\$ 121,571\$Special Population Support/Development Svc215,457134,388Alternative Programs Support/Development S44,66434,374Technology Support Services889,706649,669Operational Support Services9,046,4566,375,993Financial and Human Resource Services979,587815,406Accountability Services102,38347,637Policy, Leadership and Public Relations Servi592,619401,434Total System-Wide Support Services\$12,211,503\$ 8,685,633% of BUDGET71,13%\$Nutrition Services\$ 76,70831,745Total Ancillary Services\$ 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8,685,633\$ 7,622,635% of BUDGET71.13%67.82%Normunity Services $9,618,012,023$ \$ 122,035\$ 79,241\$ 7,1893% of BUDGET\$ 152,035\$ 79,241\$ 71,893% of BUDGET\$ 312,500\$ 250,932\$ 225,983Educational Foundations20,00015,30015,300Scholarships1,000Total Non-Programmed Charges\$ 332,500\$ 266,232\$ 242,283% of BUDGET\$ 332,500\$ 266,232\$ 242,283% of BUDGET\$ 66,96%\$ 64,08%EXCESS OF EXPENDITURES OVER	BudgetDateDateReSYSTEM-WIDE SUPPORT SERVICESSupport and Development Services\$ 150,310\$ 121,571\$ 116,701\$Special Population Support/Development Svc215,457134,388149,416Alternative Programs Support/Development Svc215,457134,388149,416Alternative Programs Support/Development Svc215,457134,388149,416Alternative Programs Support/Development Svc215,457134,388149,416Alternative Programs Support/Development Svc9,046,4566,375,9935,615,0102Operational Support Services9,046,4566,375,9935,615,0102Financial and Human Resource Services190,321105,161121,818System-Wide Pupil Support Services102,38347,63759,450Policy, Leadership and Public Relations Servi592,619401,434378,122Total System-Wide Support Services $$12,211,503$ $$8,685,633$ $$7,622,635$ $$33$ % of BUDGET $$76,708$ $$31,745$ $$30,565$ Total Ancillary Services $$75,327$ $$47,496$ $$41,328$ $$$ NON-PROGRAMMED CHARGESPayments to Other Government Units $$312,500$ $$250,932$ $$225,983$ $$$ Educational Foundations20,00015,30015,300Scholarships1,000Total Non-Programmed Charges $$332,500$ $$266,232$ $$242,283$ $$$ % of BUDGET $$6.96\%$ $$64.08\%$ $$6.96\%$

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

		I	Year-To- Date Actual		Prior Year-To- Date Actual		Current Budget Salance emaining	
REVENUES:								
County Appropriation	\$	2,470,339	\$2,	154,290	\$	1,794,954	\$	316,049
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		8,250		25,551		9,827
Sale of Fixed Assets						252,885		(252,885)
Fixed Asset Insurance Settlement		-		1,498		11,241		(1,498)
Fund Balance Appropriated		358,140		-		-		358,140
TOTAL REVENUES	\$	3,410,745	\$ 2,	164,074	\$	2,099,678	\$	993,786
% of BUDGET				63.45%		60.94%		

EXPENDITURES:		2008-2009 Budget		Year-To- Date Actual		Prior Year-To- Date Actual		Purchase Orders Outstanding		Current Budget Balance Remaining	
	¢	10 202	¢	10 202	¢		¢		¢	1	
Sugarloaf Architects/Engineering	\$	18,393	\$	18,392	\$	-	\$	-	\$	1	
ADA Requirements		15,000		-		66,082		-		15,000	
System-Wide Leases - Mobile Units		26,400		22,000		-		4,400		-	
Building Repair/Refurbishment		261,916		234,731		166,459		37,600		(10,415)	
Covered Walks		28,500		28,500		-		-		-	
Energy Management Systems		50,000		50,000		45,844		-		-	
HVAC Systems		107,147		83,749		274,220		23,398		-	
Paving/Concrete Repair		161,334		161,334		-		-		-	
Gym Floor Refinishing		27,451		27,450		25,100		-		1	
Roof Repair		795,523		776,766		597,858		18,729		28	
Security Locks		15,421		15,421		-		-		-	
Site Preparation		34,114		27,814		-		6,300		-	
Waste Water		166,214		141,503		46,175		24,711		-	
East High School Renovation		318,877		315,023		-		-		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		-		-	
Total Category I	\$	2,074,090	\$	1,927,982	\$	1,230,266	\$	115,138	\$	30,970	
% of BUDGET				92.96%		101.03%					
Category II-Furnishings and Equipment											
System-Wide Technology	\$	235,000	\$	208,970	\$	410,667	\$	-	\$	26,030	
Custodial Equipment and Repairs		57,839		57,838		2,338		-		1	
Furniture		65,592		65,592		23,755		-		-	
Dana/Sugarloaf FF&E		-		-		284,431		-		-	
Total Category II	\$	358,431	\$	332,400	\$	721,191	\$		\$	26,031	
% of BUDGET				92.74%		57.52%					
Category III-Vehicles											
Vehicles & Moving Equipment	\$	447,535	\$	406,100	\$	-	\$	-	\$	41,435	
DPI Bus Leases		530,689		-				548,785		(18,096)	
Total Category III	\$	978,224	\$	406,100	\$	-	\$	548,785	\$	23,339	
% of BUDGET		,		41.51%		0.00%		<u>, </u>		, , ,	
TOTAL EXPENDITURES	\$	3,410,745	\$	2,666,482	\$	1,951,457	\$	663,923	\$	80,339	
% of BUDGET			_	78.18%	_	56.64%	-				

\$ (502,408) \$ 148,221