

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

	<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-to- Date</u>	<u>Current Budget Balance Remaining</u>
REVENUES:				
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	<u>24,375,102</u>	<u>\$ 15,855,032</u>	<u>\$ 15,682,030</u>	<u>\$ 8,520,070</u>
<i>% of BUDGET</i>		<i>65.05%</i>	<i>71.11%</i>	

EXPENDITURES:

5000 INSTRUCTIONAL SERVICES

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	<u>\$ 11,679,064</u>	<u>\$ 7,291,445</u>	<u>\$ 6,194,023</u>	<u>\$ 4,387,619</u>
<i>% of BUDGET</i>		<i>62.43%</i>	<i>59.81%</i>	

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

	<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-to- Date</u>	<u>Current Budget Balance Remaining</u>
6000 SYSTEM-WIDE SUPPORT SERVICES				
6100 Support and Development Services	\$ 150,310	\$ 121,571	\$ 116,701	\$ 28,739
6200 Special Population Support/Development Svc:	215,457	134,388	149,416	81,069
6300 Alternative Programs Support/Development S	44,664	34,374	29,438	10,290
6400 Technology Support Services	889,706	649,669	676,629	240,037
6500 Operational Support Services	9,046,456	6,375,993	5,615,010	2,670,463
6600 Financial and Human Resource Services	979,587	815,406	476,051	164,181
6700 Accountability Services	190,321	105,161	121,818	85,160
6800 System-Wide Pupil Support Services	102,383	47,637	59,450	54,746
6900 Policy, Leadership and Public Relations Servi	592,619	401,434	378,122	191,185
Total System-Wide Support Services	<u>\$12,211,503</u>	<u>\$ 8,685,633</u>	<u>\$ 7,622,635</u>	<u>\$3,525,870</u>
<i>% of BUDGET</i>		<i>71.13%</i>	<i>67.82%</i>	
 7000 ANCILLARY SERVICES				
7100 Community Services	\$ 75,327	\$ 47,496	\$ 41,328	\$ 27,831
7200 Nutrition Services	76,708	31,745	30,565	44,963
Total Ancillary Services	<u>\$ 152,035</u>	<u>\$ 79,241</u>	<u>\$ 71,893</u>	<u>\$ 72,794</u>
<i>% of BUDGET</i>		<i>52.12%</i>	<i>48.72%</i>	
 8000 NON-PROGRAMMED CHARGES				
8100 Payments to Other Government Units	\$ 312,500	\$ 250,932	\$ 225,983	\$ 61,568
8600 Educational Foundations	20,000	15,300	15,300	4,700
8700 Scholarships	-	-	1,000	-
Total Non-Programmed Charges	<u>\$ 332,500</u>	<u>\$ 266,232</u>	<u>\$ 242,283</u>	<u>\$ 66,268</u>
<i>% of BUDGET</i>		<i>80.07%</i>	<i>78.24%</i>	
 TOTAL LOCAL FUND EXPENDITURES	<u><u>\$24,375,102</u></u>	<u><u>\$16,322,551</u></u>	<u><u>\$14,130,834</u></u>	<u><u>\$8,052,551</u></u>
<i>% of BUDGET</i>		<i>66.96%</i>	<i>64.08%</i>	
 EXCESS OF EXPENDITURES OVER REVENUES	<u><u>\$ -</u></u>	<u><u>\$ (467,519)</u></u>	<u><u>\$ 1,551,196</u></u>	

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

	2008-2009 Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Current Budget Balance Remaining	
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	
<i>% of BUDGET</i>		<i>63.45%</i>	<i>60.94%</i>		
	2008-2009 Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Purchase Orders Outstanding	Current Budget Balance Remaining
EXPENDITURES:					
<u>Category I-Land and Buildings</u>					
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
<i>% of BUDGET</i>		<i>92.96%</i>	<i>101.03%</i>		
<u>Category II-Furnishings and Equipment</u>					
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
<i>% of BUDGET</i>		<i>92.74%</i>	<i>57.52%</i>		
<u>Category III-Vehicles</u>					
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
<i>% of BUDGET</i>		<i>41.51%</i>	<i>0.00%</i>		
TOTAL EXPENDITURES	\$ 3,410,745	\$ 2,666,482	\$ 1,951,457	\$ 663,923	\$ 80,339
<i>% of BUDGET</i>		<i>78.18%</i>	<i>56.64%</i>		

EXCESS OF EXPENDITURES OVER REVENUES

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