

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 1, 2009

SUBJECT: Henderson County Public Schools Financial Reports –
April 2009

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of April 30, 2009

	Budget	Current Year-To- Date	Prior Year-to Date	Current Budget Balance Remaining
REVENUES:				
3200-413 More at Four/Smart Start Grant	\$ 962,240	\$ 751,714	\$ 508,582	\$ 210,526
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	15,397	17,108	5,133
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	34,242	34,367	20,478
3700-305 Medicaid Administrative Outreach	405,656	405,655	41,366	1
3700-306 Medicaid Fees for Service	71,542	71,542	25,016	-
3800-301 R.O.T.C.	190,000	140,705	127,202	49,295
4110 County Appropriation	20,205,922	16,838,268	15,668,811	3,367,654
4210 Tuition and Fees	37,850	16,405	16,027	21,445
4410 Fines & Forfeitures	900,100	692,875	741,131	207,225
4420, 4421 Rental of School Property	4,000	7,407	2,845	(3,407)
4430 Contributions and Donations	4,000	9,509	11,926	(5,509)
4440 ABC Revenues	85,000	69,145	66,259	15,855
4450 Interest Earned on Investments	129,500	21,525	115,235	107,975
4490 Misc. Local Operating Revenues	34,166	54,463	19,190	(20,297)
4491 Reassignment/Transcript Fees	3,000	2,784	2,281	216
4820 Disposition of School Fixed Assets	319,000	136,755	9,108	182,245
4880 Indirect Cost Allocated	236,685	106,959	259,546	129,726
4890 Restricted Local Sources	17,672	4,557	59,581	13,115
4910 Fund Balance Appropriated	489,558	-	-	489,558
TOTAL LOCAL FUND REVENUES	\$ 24,377,768	\$ 19,436,534	\$ 17,730,181	\$ 4,941,234
<i>% of BUDGET</i>		<i>79.73%</i>	<i>80.36%</i>	<i>20.27%</i>

EXPENDITURES:

5000 INSTRUCTIONAL SERVICES

5100 Regular Instructional Services	\$ 6,775,071	\$ 4,235,335	\$ 3,666,470	\$ 2,539,736
5200 Special Populations Services	1,130,473	785,081	692,511	345,392
5300 Alternative Programs and Services	1,242,224	777,723	573,552	464,501
5400 School Leadership Services	543,731	505,001	535,598	38,730
5500 Co-Curricular Services	770,768	571,527	501,592	199,241
5800 School-Based Support Services	1,227,063	1,062,095	753,010	164,968
Total Instructional Services	\$ 11,689,330	\$ 7,936,762	\$ 6,722,733	\$ 3,752,568
<i>% of BUDGET</i>		<i>67.90%</i>	<i>64.85%</i>	<i>32.10%</i>

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of April 30, 2009

	Budget	Current Year-To- Date	Prior Year-to Date	Current Budget Balance Remaining
6000 SYSTEM-WIDE SUPPORT SERVICES				
6100 Support and Development Services	\$ 150,310	\$ 140,234	\$ 130,944	\$ 10,076
6200 Special Population Support/Development Svcs.	215,457	148,910	163,049	66,547
6300 Alternative Programs Support/Development Svcs.	44,664	38,262	32,635	6,402
6400 Technology Support Services	909,470	698,613	765,742	210,857
6500 Operational Support Services	9,046,456	7,057,036	6,384,771	1,989,420
6600 Financial and Human Resource Services	966,223	832,216	509,858	134,007
6700 Accountability Services	176,321	114,201	137,382	62,120
6800 System-Wide Pupil Support Services	102,383	53,116	64,580	49,267
6900 Policy, Leadership and Public Relations Services	592,619	433,175	398,471	159,444
Total System-Wide Support Services	\$ 12,203,903	\$ 9,515,763	\$ 8,587,432	\$ 2,688,140
<i>% of BUDGET</i>		<i>77.97%</i>	<i>76.40%</i>	<i>22.03%</i>
7000 ANCILLARY SERVICES				
7100 Community Services	\$ 75,327	\$ 51,773	\$ 46,051	\$ 23,554
7200 Nutrition Services	76,708	31,745	30,565	44,963
Total Ancillary Services	\$ 152,035	\$ 83,518	\$ 76,616	\$ 68,517
<i>% of BUDGET</i>		<i>54.93%</i>	<i>51.93%</i>	<i>45.07%</i>
8000 NON-PROGRAMMED CHARGES				
8100 Payments to Other Government Units	\$ 312,500	\$ 281,457	\$ 251,059	\$ 31,043
8600 Educational Foundations	20,000	17,000	17,000	3,000
8700 Scholarships	-	-	1,000	-
Total Non-Programmed Charges	\$ 332,500	\$ 298,457	\$ 269,059	\$ 34,043
<i>% of BUDGET</i>		<i>89.76%</i>	<i>86.88%</i>	<i>10.24%</i>
TOTAL LOCAL FUND EXPENDITURES	\$ 24,377,768	\$ 17,834,500	\$ 15,655,840	\$ 6,543,268
<i>% of BUDGET</i>		<i>73.16%</i>	<i>70.96%</i>	<i>26.84%</i>
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ 1,602,034	\$ 2,074,341	
		<i>6.57%</i>	<i>9.40%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of April 30, 2009**

	2008-2009 Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Current Budget Balance Remaining	
REVENUES:					
County Appropriation	\$ 2,470,339	\$ 2,291,592	\$ 1,928,218	\$ 178,747	
Sales Tax Refund	33,500	36	-	33,464	
DPI Allocation for Bus Replacement	732,996	-	-	732,996	
Investment Income	-	-	15,047	-	
Contributions and Donations	18,077	9,000	28,801	9,077	
Sale of Fixed Assets	-	-	252,885	-	
Fixed Asset Insurance Settlement	-	1,498	32,250	(1,498)	
Fund Balance Appropriated	392,191	-	-	392,191	
TOTAL REVENUES	\$ 3,647,103	\$ 2,302,126	\$ 2,257,201	\$1,344,977	
<i>% of BUDGET</i>		<i>63.12%</i>	<i>65.51%</i>		
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	24,200	-	2,200	-
Building Repair/Refurbishment	295,967	235,131	170,859	77,265	(16,429)
Covered Walks	28,500	28,500	-	-	-
Energy Management Systems	50,000	50,000	45,844	-	-
HVAC Systems	107,147	102,682	279,620	4,465	0
Paving/Concrete Repair	161,334	161,334	-	-	0
Gym Floor Refinishing	27,451	27,450	25,100	-	1
Roof Repair	795,523	785,980	597,858	4,900	4,643
Security Locks	15,421	15,421	-	-	-
Site Preparation	34,114	27,814	-	11,375	(5,075)
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	\$ 1,941,927	\$ 1,817,226	\$ 1,193,891	\$ 100,205	\$ 24,496
<i>% of BUDGET</i>		<i>93.58%</i>	<i>98.05%</i>		
<u>Category II-Furnishings and Equipment</u>					
System-Wide Technology	\$ 235,000	\$ 208,970	\$ 443,168	\$ 19,731	\$ 6,299
Custodial Equipment and Repairs	57,839	57,838	2,338	1,615	(1,614)
Waste Water Disposal	166,214	141,503	59,433	12,259	12,452
Furniture	65,592	65,592	23,755	0	0
Dana/Sugarloaf FF&E	-	-	392,360	0	-
Total Category II	\$ 524,645	\$ 473,903	\$ 921,054	\$ 33,605	\$ 17,137
<i>% of BUDGET</i>		<i>90.33%</i>	<i>73.46%</i>		
<u>Category III-Vehicles</u>					
Vehicles & Moving Equipment	\$ 447,535	\$ 406,100	\$ -	\$ -	\$ 41,435
DPI Bus Leases	732,996	-	-	548,785	184,211
Total Category III	\$ 1,180,531	\$ 406,100	\$ -	\$ 548,785	\$ 225,646
<i>% of BUDGET</i>		<i>34.40%</i>	<i>0.00%</i>		
TOTAL EXPENDITURES	\$ 3,647,103	\$ 2,697,229	\$ 2,114,945	\$ 682,595	\$ 267,279
<i>% of BUDGET</i>		<i>73.96%</i>	<i>61.38%</i>		
EXCESS OF EXPENDITURES OVER REVENUES		\$ (395,103)	\$ 142,256		