

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 6, 2009

SUBJECT: Henderson County Public Schools Financial Reports –
May 2009

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

Request that the Board consider approving the Henderson County Public Schools May 2009 Financial Reports as presented.

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of May 29, 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 | \$ 991,240 | \$ 751,714 | \$ 564,717 | \$ 239,526 |
| 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 | 17,107 | 17,108 | 3,423 |
| 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 | 39,312 | 38,973 | 15,408 |
| 3700-305 Medicaid Administrative Outreach | 405,656 | 405,655 | 41,366 | 1 |
| 3700-306 Medicaid Fees for Service | 71,542 | 79,919 | 31,057 | (8,377) |
| 3800-301 R.O.T.C. | 190,000 | 156,683 | 142,753 | 33,317 |
| 4110 County Appropriation | 20,205,922 | 18,571,258 | 17,235,692 | 1,634,664 |
| 4210 Tuition and Fees | 37,850 | 16,405 | 16,733 | 21,445 |
| 4410 Fines & Forfeitures | 900,100 | 692,875 | 741,131 | 207,225 |
| 4420, 4421 Rental of School Property | 4,000 | 7,602 | 2,945 | (3,602) |
| 4430 Contributions and Donations | 9,509 | 9,609 | 15,874 | (100) |
| 4440 ABC Revenues | 85,000 | 70,167 | 67,720 | 14,833 |
| 4450 Interest Earned on Investments | 129,500 | 22,359 | 124,498 | 107,141 |
| 4490 Misc. Local Operating Revenues | 88,841 | 54,379 | 18,477 | 34,462 |
| 4491 Reassignment/Transcript Fees | 3,000 | 2,993 | 2,625 | 7 |
| 4820 Disposition of School Fixed Assets | 319,000 | 136,755 | 9,108 | 182,245 |
| 4840 Insurance Settlement on School Property | - | - | 13,960 | - |
| 4880 Indirect Cost Allocated | 236,685 | 106,959 | 270,239 | 129,726 |
| 4890 Restricted Local Sources | 17,772 | 5,757 | 64,645 | 12,015 |
| 4910 Fund Balance Appropriated | 489,558 | - | - | 489,558 |
| TOTAL LOCAL FUND REVENUES | \$ 24,467,052 | \$ 21,204,135 | \$ 19,424,221 | \$ 3,262,917 |
| <i>% of BUDGET</i> | | <i>86.66%</i> | <i>87.83%</i> | <i>13.34%</i> |

EXPENDITURES:

5000 INSTRUCTIONAL SERVICES

| | | | | |
|--|----------------------|---------------------|---------------------|---------------------|
| 5100 Regular Instructional Services | \$ 6,839,445 | \$ 4,652,673 | \$ 4,398,132 | \$ 2,186,772 |
| 5200 Special Populations Services | 1,133,482 | 833,843 | 754,429 | 299,639 |
| 5300 Alternative Programs and Services | 1,271,224 | 977,909 | 696,104 | 293,315 |
| 5400 School Leadership Services | 542,398 | 539,210 | 701,078 | 3,188 |
| 5500 Co-Curricular Services | 770,768 | 576,371 | 514,890 | 194,397 |
| 5800 School-Based Support Services | 1,185,775 | 1,171,987 | 938,210 | 13,788 |
| Total Instructional Services | \$ 11,743,092 | \$ 8,751,993 | \$ 8,002,843 | \$ 2,991,099 |
| <i>% of BUDGET</i> | | <i>74.53%</i> | <i>76.92%</i> | <i>25.47%</i> |

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of May 29, 2009

| | Budget | Current Year-To- Date | Prior Year-to Date | Current Budget Balance Remaining |
|---|----------------------|-----------------------------|--------------------------|---|
| 6000 SYSTEM-WIDE SUPPORT SERVICES | | | | |
| 6100 Support and Development Services | \$ 150,504 | \$ 149,503 | \$ 156,859 | \$ 1,001 |
| 6200 Special Population Support/Development Svcs. | 215,457 | 163,022 | 187,550 | 52,435 |
| 6300 Alternative Programs Support/Development Svcs. | 44,664 | 41,750 | 37,302 | 2,914 |
| 6400 Technology Support Services | 929,498 | 786,975 | 845,277 | 142,523 |
| 6500 Operational Support Services | 9,065,251 | 7,733,663 | 7,112,440 | 1,331,588 |
| 6600 Financial and Human Resource Services | 995,114 | 850,316 | 578,617 | 144,798 |
| 6700 Accountability Services | 176,321 | 133,683 | 159,341 | 42,638 |
| 6800 System-Wide Pupil Support Services | 102,383 | 78,719 | 92,670 | 23,664 |
| 6900 Policy, Leadership and Public Relations Services | 563,757 | 469,973 | 496,799 | 93,784 |
| Total System-Wide Support Services | \$ 12,242,949 | \$ 10,407,604 | \$ 9,666,855 | \$ 1,835,345 |
| <i>% of BUDGET</i> | | <i>85.01%</i> | <i>85.89%</i> | <i>14.99%</i> |
| 7000 ANCILLARY SERVICES | | | | |
| 7100 Community Services | \$ 75,327 | \$ 58,781 | \$ 58,707 | \$ 16,546 |
| 7200 Nutrition Services | 73,184 | 31,745 | 31,293 | 41,439 |
| Total Ancillary Services | \$ 148,511 | \$ 90,526 | \$ 90,000 | \$ 57,985 |
| <i>% of BUDGET</i> | | <i>60.96%</i> | <i>61.00%</i> | <i>39.04%</i> |
| 8000 NON-PROGRAMMED CHARGES | | | | |
| 8100 Payments to Other Government Units | \$ 312,500 | \$ 312,747 | \$ 278,920 | \$ (247) |
| 8600 Educational Foundations | 20,000 | 17,000 | 18,700 | 3,000 |
| 8700 Scholarships | - | - | 1,000 | - |
| Total Non-Programmed Charges | \$ 332,500 | \$ 329,747 | \$ 298,620 | \$ 2,753 |
| <i>% of BUDGET</i> | | <i>99.17%</i> | <i>96.43%</i> | <i>0.83%</i> |
| TOTAL LOCAL FUND EXPENDITURES | \$ 24,467,052 | \$ 19,579,870 | \$ 18,058,318 | \$ 4,887,182 |
| <i>% of BUDGET</i> | | <i>80.03%</i> | <i>81.85%</i> | <i>19.97%</i> |
| EXCESS OF REVENUES OVER EXPENDITURES | \$ - | \$ 1,624,265 | \$ 1,365,903 | |
| | | <i>6.64%</i> | <i>6.18%</i> | |

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of May 29, 2009**

| | 2008-2009 Budget | Year-To- Date Actual | Prior Year-To- Date Actual | Current Budget Balance Remaining | |
|---|---------------------------|----------------------------|-------------------------------------|---|---|
| REVENUES: | | | | | |
| County Appropriation | \$2,470,339 | \$ 2,321,797 | \$2,170,048 | \$ 148,542 | |
| Sales Tax Refund | 33,500 | 36 | 36,961 | 33,464 | |
| DPI Allocation for Bus Replacement | 732,996 | - | - | 732,996 | |
| Investment Income | - | - | 15,047 | - | |
| Contributions and Donations | 22,327 | 10,250 | 30,801 | 12,077 | |
| Sale of Fixed Assets | - | - | 252,885 | - | |
| Fixed Asset Insurance Settlement | - | 110,496 | 19,494 | (110,496) | |
| County Fees | - | - | 297,275 | - | |
| Fund Balance Appropriated | 392,191 | - | - | 392,191 | |
| TOTAL REVENUES | <u>\$3,651,353</u> | <u>\$ 2,442,579</u> | <u>\$2,822,511</u> | <u>\$ 1,208,774</u> | |
| <i>% of BUDGET</i> | | 66.90% | 81.92% | | |
| EXPENDITURES: | | | | | |
| | 2008-2009 Budget | Year-To- Date Actual | Prior Year-To- Date Actual | Purchase Orders Outstanding | Current Budget Balance Remaining |
| <u>Category I-Land and Buildings</u> | | | | | |
| Sugarloaf Architects/Engineering | \$ 18,393 | \$ 18,392 | \$ - | \$ - | \$ 1 |
| ADA Requirements | 15,000 | - | 66,082 | 13,156 | 1,844 |
| System-Wide Leases - Mobile Units | 26,400 | 26,400 | - | - | - |
| Building Repair/Refurbishment | 322,484 | 235,131 | 175,259 | 133,276 | (45,923) |
| 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 | - |
| Paving/Concrete Repair | 161,334 | 161,334 | - | - | - |
| Gym Floor Refinishing | 27,451 | 27,450 | 25,100 | - | 1 |
| Roof Repair | 790,880 | 786,980 | 597,858 | 3,900 | - |
| Security Locks | 15,421 | 15,421 | - | - | - |
| Site Preparation | 39,189 | 37,689 | - | - | 1,500 |
| East High School Renovation | 315,024 | 315,023 | - | - | 1 |
| West High District Facility Needs (Windsor Aughtry) | 26,750 | - | - | - | 26,750 |
| Sugarloaf Elementary Playground | 25,300 | 25,299 | - | - | 1 |
| Carpeting and Vinyl | - | - | 8,528 | - | - |
| Total Category I | <u>\$1,969,273</u> | <u>\$ 1,830,301</u> | <u>\$1,198,291</u> | <u>\$ 154,797</u> | <u>\$ (15,826)</u> |
| <i>% of BUDGET</i> | | 92.94% | 96.13% | | |
| <u>Category II-Furnishings and Equipment</u> | | | | | |
| System-Wide Technology | \$ 235,000 | \$ 208,970 | \$ 443,168 | \$ 19,731 | \$ 6,299 |
| Custodial Equipment and Repairs | 59,454 | 59,453 | 2,338 | - | 1 |
| Waste Water Disposal | 141,503 | 141,503 | 83,387 | - | - |
| Furniture | 65,592 | 65,592 | 24,271 | - | - |
| Dana/Sugarloaf FF&E | - | - | 410,534 | - | - |
| Total Category II | <u>\$ 501,549</u> | <u>\$ 475,518</u> | <u>\$ 963,698</u> | <u>\$ 19,731</u> | <u>\$ 6,300</u> |
| <i>% of BUDGET</i> | | 94.81% | 78.67% | | |
| <u>Category III-Vehicles</u> | | | | | |
| Vehicles & Moving Equipment | \$ 447,535 | \$ 406,100 | \$ - | \$ - | \$ 41,435 |
| Maintenance Van | - | - | 12,496 | - | - |
| DPI Bus Leases | 732,996 | - | - | - | 732,996 |
| Total Category III | <u>\$1,180,531</u> | <u>\$ 406,100</u> | <u>\$ 12,496</u> | <u>\$ -</u> | <u>\$ 774,431</u> |
| <i>% of BUDGET</i> | | 34.40% | 1.28% | | |
| TOTAL EXPENDITURES | <u>\$3,651,353</u> | <u>\$ 2,711,919</u> | <u>\$2,174,485</u> | <u>\$ 174,528</u> | <u>\$ 764,905</u> |
| <i>% of BUDGET</i> | | 74.27% | 63.11% | | |
| EXCESS OF EXPENDITURES OVER REVENUES | | <u>\$ (269,340)</u> | <u>\$ 648,026</u> | | |