

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: December 7, 2009

SUBJECT: Henderson County Public Schools Financial Reports –
October 2009

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

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

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		Budget	Current Year-To- Date	Prior Year-to Date	Current Budget Balance Remaining
REVENUES:					
3200-413	More at Four/Smart Start Grant	\$ 967,200	\$ 193,440	\$ 147,808	\$ 773,760
3200-442	CSTOP Grant	25,000	6,250	5,132	18,750
3250-440	Sales & Use Tax Refund	82,750	-	-	82,750
3700-302	Workforce Investment Act Grant (WIA)	60,290	8,642	7,008	51,648
3700-303	WIA Grant-Summer Youth Employment	68,246	48,945	-	19,301
3700-306	Medicaid Fees for Service	-	4,189	442,284	(4,189)
3800-301	R.O.T.C.	174,255	39,138	46,653	135,117
4110	County Appropriation	20,392,939	6,797,646	6,735,307	13,595,293
4210	Tuition and Fees	86,800	7,037	9,281	79,763
4410	Fines & Forfeitures	606,325	144,477	266,077	461,848
4420, 4421	Rental of School Property	25,650	7,314	4,789	18,336
4430	Contributions and Donations	19,100	6,280	745	12,820
4440	ABC Revenues	85,000	12,000	36,000	73,000
4450	Interest Earned on Investments	22,785	7,812	12,490	14,973
4490	Misc. Local Operating Revenues	54,235	18,992	5,058	35,243
4491	Reassignment/Transcript Fees	3,250	771	1,083	2,479
4820	Disposition of School Fixed Assets	178,506	1,247	2,611	177,259
4880	Indirect Cost Allocated	485,605	36,195	36,476	449,410
4890	Restricted Local Sources	69,313	1,550	2,520	67,763
4910	Fund Balance Appropriated	256,969	-	-	256,969
TOTAL LOCAL FUND REVENUES		\$23,664,218	\$7,341,925	\$7,761,322	\$16,322,293
% of BUDGET			31.03%	32.66%	

EXPENDITURES:

5000 INSTRUCTIONAL SERVICES

5100	Regular Instructional Services	\$ 7,122,703	\$1,010,893	\$1,202,734	\$ 6,111,810
5200	Special Populations Services	904,158	117,570	248,824	786,588
5300	Alternative Programs and Services	1,351,032	219,142	200,685	1,131,890
5400	School Leadership Services	641,219	179,341	179,557	461,878
5500	Co-Curricular Services	773,628	146,092	135,894	627,536
5800	School-Based Support Services	1,023,638	194,748	389,342	828,890
Total Instructional Services		\$11,816,378	\$1,867,786	\$2,357,036	\$ 9,948,592
% of BUDGET			15.81%	21.04%	

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

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		<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	\$ 176,569	\$ 43,537	\$ 52,215	\$ 133,032
6200	Special Population Support and Development Services	199,897	53,619	55,869	146,278
6300	Alternative Programs and Svcs. Supp. and Development S	50,264	8,404	14,317	41,860
6400	Technology Support Services	930,867	291,975	367,371	638,892
6500	Operational Support Services	8,511,009	2,247,203	2,722,539	6,263,806
6600	Financial and Human Resource Services	696,574	507,856	713,870	188,718
6700	Accountability Services	225,396	81,135	63,939	144,261
6800	System-Wide Pupil Support Services	100,474	18,359	18,758	82,115
6900	Policy, Leadership and Public Relations Services	532,949	147,935	183,233	385,014
	Total System-Wide Support Services	\$11,423,999	\$3,400,023	\$4,192,111	\$ 8,023,976
	<i>% of BUDGET</i>		<i>29.76%</i>	<i>34.71%</i>	
7000	ANCILLARY SERVICES				
7100	Community Services	\$ 45,093	\$ 11,550	\$ 17,901	\$ 33,543
7200	Nutrition Services	67,648	104	-	67,544
	Total Ancillary Services	\$ 112,741	\$ 11,654	\$ 17,901	\$ 101,087
	<i>% of BUDGET</i>		<i>10.34%</i>	<i>11.77%</i>	
8000	NON-PROGRAMMED CHARGES				
8100	Payments to Other Government Units	\$ 311,100	\$ 85,711	\$ 93,334	\$ 225,389
8600	Educational Foundations	-	-	6,800	-
	Total Non-Programmed Charges	\$ 311,100	\$ 85,711	\$ 100,134	\$ 225,389
	<i>% of BUDGET</i>		<i>27.55%</i>	<i>30.12%</i>	
	TOTAL LOCAL FUND EXPENDITURES	\$23,664,218	\$5,365,174	\$6,667,182	\$18,299,044
	<i>% of BUDGET</i>		<i>22.67%</i>	<i>28.06%</i>	
	EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$1,976,751	\$1,094,140	

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

	<u>Budget</u>	<u>Year-To-Date Actual</u>	<u>Prior Year-To-Date Actual</u>	<u>Current Budget Balance Remaining</u>	
REVENUES:					
County Appropriation	\$449,889	\$ 57,179	\$1,236,904	\$392,710	
Sales Tax Refund	18,800	-	-	18,800	
Contributions and Donations	1,000	4,500	4,750	(3,500)	
Fixed Asset Insurance Settlement	108,998	16,164	-	92,834	
TOTAL REVENUES	<u>\$578,687</u>	<u>\$ 77,843</u>	<u>\$1,241,654</u>	<u>\$500,844</u>	
<i>% of BUDGET</i>		<i>13.45%</i>	<i>53.93%</i>		
	<u>Budget</u>	<u>Year-To-Date Actual</u>	<u>Prior Year-To-Date Actual</u>	<u>Purchase Orders Outstanding</u>	<u>Current Budget Balance Remaining</u>
EXPENDITURES:					
<u>Category I-Land and Buildings</u>					
Sugarloaf Architects/Engineering	\$ -	\$ -	\$ 18,392	\$ -	\$ -
System-Wide Leases - Mobile Units	-	-	11,000	-	-
Building Repair/Refurbishment	-	-	27,450	-	-
Covered Walks	-	-	28,500	-	-
HVAC Systems	-	-	18,985	-	-
Paving/Concrete Repair	-	-	143,205	-	-
Gym Floor Refinishing	25,000	18,075	27,451	-	6,925
Roof Repair	108,998	6,177	683,557	-	102,821
Site Preparation	-	-	27,814	-	-
Waste Water	-	-	141,503	-	-
Sugarloaf Elementary Playground	-	-	22,568	-	-
Carpeting and Vinyl	17,500	9,318	-	-	8,182
Total Category I	<u>\$151,498</u>	<u>\$ 33,571</u>	<u>\$1,150,425</u>	<u>\$ -</u>	<u>\$117,927</u>
<i>% of BUDGET</i>		<i>22.16%</i>	<i>68.64%</i>		
<u>Category II-Furnishings and Equipment</u>					
System-Wide Technology	\$150,000	\$ 1,226	\$ 150,989	\$ 2,029	\$146,745
Custodial Equipment and Repairs	26,500	16,917	47,879	4,530	5,053
Waste Water Disposal	-	-	-	7,005	(7,005)
Furniture	48,000	13,368	21,338	-	34,632
Total Category II	<u>\$224,500</u>	<u>\$ 31,510</u>	<u>\$ 220,206</u>	<u>\$ 13,564</u>	<u>\$179,425</u>
<i>% of BUDGET</i>		<i>14.04%</i>	<i>55.36%</i>		
<u>Category III-Vehicles</u>					
Vehicles & Moving Equipment	\$202,689	\$ 13,100	\$ 75,161	\$ -	\$189,589
Total Category III	<u>\$202,689</u>	<u>\$ 13,100</u>	<u>\$ 75,161</u>	<u>\$ -</u>	<u>\$189,589</u>
<i>% of BUDGET</i>		<i>0.00%</i>	<i>0.00%</i>		
TOTAL EXPENDITURES	<u>\$578,687</u>	<u>\$ 78,181</u>	<u>\$1,445,790</u>	<u>\$ 13,564</u>	<u>\$486,942</u>
<i>% of BUDGET</i>		<i>13.51%</i>	<i>62.80%</i>		
EXCESS OF EXPENDITURES OVER REVENUES		<u>\$ (338)</u>	<u>\$ (204,136)</u>		