

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 1, 2010

SUBJECT: Henderson County Public Schools Financial Reports –
December 2009

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

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

	<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-to Date</u>	<u>Current Budget Balance Remaining</u>
REVENUES:				
1200-41: More at Four/Smart Start Grant	\$ 967,200	\$ 386,880	\$ 358,828	\$ 580,320
1200-42: Child Obesity Pilot Program	-	-	41,667	-
1200-44: CSTOP Grant	25,000	10,417	8,554	14,583
1250-44: Sales & Use Tax Refund	82,750	-	-	82,750
1700-30: Workforce Investment Act Grant (WIA)	60,290	14,161	16,334	46,129
1700-30: WIA Grant-Summer Youth Employment	68,246	48,945	-	19,301
1700-30: Medicaid Administrative Outreach	25,585	25,583	-	2
1700-30: Medicaid Fees for Service	4,190	6,454	445,089	(2,264)
1800-30 R.O.T.C.	174,255	71,287	77,742	102,968
4110 County Appropriation	20,392,939	10,196,469	10,155,073	10,196,470
4210 Tuition and Fees	86,800	17,216	15,688	69,584
4410 Fines & Forfeitures	606,325	282,458	360,970	323,867
120, 442 Rental of School Property	25,650	9,062	6,113	16,588
4430 Contributions and Donations	25,390	8,068	-	17,322
4440 ABC Revenues	85,000	13,521	38,508	71,479
4450 Interest Earned on Investments	22,785	11,764	16,989	11,021
4490 Misc. Local Operating Revenues	56,685	20,737	29,381	35,948
4491 Reassignment/Transcript Fees	3,250	1,122	1,648	2,128
4820 Disposition of School Fixed Assets	178,506	1,289	136,378	177,217
4880 Indirect Cost Allocated	485,605	78,945	36,476	406,660
4890 Restricted Local Sources	71,203	16,422	4,362	54,781
4910 Fund Balance Appropriated	279,609	-	-	279,609
TOTAL LOCAL FUND REVENUES	\$23,727,263	\$11,220,800	\$11,749,800	\$12,506,463
<i>% of BUDGET</i>		<i>47.29%</i>	<i>48.52%</i>	

EXPENDITURES:

5000 INSTRUCTIONAL SERVICES

5100 Regular Instructional Services	\$ 7,130,263	\$ 1,571,254	\$ 2,831,765	\$ 5,559,009
5200 Special Populations Services	933,933	421,558	555,071	512,375
5300 Alternative Programs and Services	1,374,852	490,691	354,420	884,161
5400 School Leadership Services	641,219	315,655	364,728	325,564
5500 Co-Curricular Services	773,628	414,125	404,434	359,503
5800 School-Based Support Services	1,023,638	448,238	659,162	575,400
Total Instructional Services	\$11,877,533	\$ 3,661,521	\$ 5,169,580	\$ 8,216,012
<i>% of BUDGET</i>		<i>30.83%</i>	<i>44.37%</i>	

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of December 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	\$ 179,209	\$ 81,371	\$ 80,851	\$ 97,838
6200 Special Population Support and Development Svcs.	199,897	86,791	91,282	113,106
6300 Alternative Programs Support and Development Svcs.	49,514	8,742	23,207	40,772
6400 Technology Support Services	930,867	468,777	370,384	462,090
6500 Operational Support Services	8,511,124	2,545,070	3,977,665	5,966,054
6600 Financial and Human Resource Services	696,459	522,036	776,986	174,423
6700 Accountability Services	225,396	99,831	81,202	125,565
6800 System-Wide Pupil Support Services	100,474	32,508	32,690	67,966
6900 Policy, Leadership and Public Relations Services	532,949	256,569	276,863	276,380
Total System-Wide Support Services	\$11,425,889	\$ 4,101,695	\$ 5,711,130	\$ 7,324,194
<i>% of BUDGET</i>		<i>35.90%</i>	<i>47.28%</i>	
7000 ANCILLARY SERVICES				
7100 Community Services	\$ 45,093	\$ 17,545	\$ 26,564	\$ 27,548
7200 Nutrition Services	67,648	21,021	31,508	46,627
Total Ancillary Services	\$ 112,741	\$ 38,566	\$ 58,072	\$ 74,175
<i>% of BUDGET</i>		<i>34.21%</i>	<i>38.20%</i>	
8000 NON-PROGRAMMED CHARGES				
8100 Payments to Other Government Units	\$ 311,100	\$ 144,810	\$ 156,450	\$ 166,290
8600 Educational Foundations	-	-	10,200	-
Total Non-Programmed Charges	\$ 311,100	\$ 144,810	\$ 166,650	\$ 166,290
<i>% of BUDGET</i>		<i>46.55%</i>	<i>50.12%</i>	
TOTAL LOCAL FUND EXPENDITURES	\$23,727,263	\$ 7,946,592	\$11,105,432	\$15,780,671
<i>% of BUDGET</i>		<i>33.49%</i>	<i>45.86%</i>	
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ 3,274,208	\$ 644,368	

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

	<u>Current Year 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	\$ 85,814	\$ 1,488,286	\$ 364,075	
Other State Allocations	-	2,898.00	-		
Sales Tax Refund	18,800	-	-	18,800	
Contributions and Donations	1,000	8,500	6,500	(7,500)	
Fixed Asset Insurance Settlement	125,162	16,164	-	108,998	
TOTAL REVENUES	\$ 594,851	\$ 113,376	\$ 1,494,786	\$ 484,373	
<i>% of BUDGET</i>		<i>19.06%</i>	<i>56.34%</i>		
EXPENDITURES:					
	<u>Current Year 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>
<u>Category I-Land and Buildings</u>					
Sugarloaf Architects/Engineering	\$ -	\$ -	\$ 18,392	\$ -	\$ -
Hillandale Canopy Repair	4,336	4,336	-	-	-
System-Wide Leases - Mobile Units	-	-	13,200	-	-
Building Repair/Refurbishment	-	-	29,450	-	-
Covered Walks	-	-	28,500	-	-
Energy Management Systems	-	-	40,031	-	-
HVAC Systems	-	-	83,749	-	-
Paving/Concrete Repair	-	-	143,205	-	-
Wood Floor Repair	25,000	18,075	27,450	8,165	(1,240)
Roof Repair	108,998	6,335	684,857	117,760	(15,097)
Rock Wall Repair-Apple Valley	11,828	-	-	11,828	-
Site Preparation	-	-	27,814	-	-
Waste Water	-	-	141,503	-	-
East High School Renovation	-	-	142,388	-	-
Sugarloaf Elementary Playground	-	-	22,568	-	-
Carpeting and Tile	17,500	9,318	-	-	8,182
Total Category I	\$ 167,662	\$ 38,064	\$ 1,403,107	\$ 137,753	\$ (8,155)
<i>% of BUDGET</i>		<i>22.70%</i>	<i>68.25%</i>		
<u>Category II-Furnishings and Equipment</u>					
System-Wide Technology	\$ 150,000	\$ 3,255	\$ 208,970	\$ 1,737	\$ 145,008
Custodial Equipment and Repairs	26,500	21,447	48,518	4,466	587
Furniture	48,000	19,755	44,943	9,350	18,895
Total Category II	\$ 224,500	\$ 44,457	\$ 302,431	\$ 15,553	\$ 164,490
<i>% of BUDGET</i>		<i>19.80%</i>	<i>82.07%</i>		
<u>Category III-Vehicles</u>					
Vehicles & Moving Equipment	\$ 202,689	\$ 13,100	\$ 100,886	-	\$ 189,589
Total Category III	\$ 202,689	\$ 13,100	\$ 100,886	\$ -	\$ 189,589
<i>% of BUDGET</i>		<i>6.46%</i>	<i>44.15%</i>		
TOTAL EXPENDITURES	\$ 594,851	\$ 95,621	\$ 1,806,422	\$ 153,306	\$ 345,924
<i>% of BUDGET</i>		<i>16.07%</i>	<i>68.09%</i>		
EXCESS OF REVENUES OVER EXPENDITURES		\$ 17,755	\$ (311,636)		