

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 5, 2010

**SUBJECT:** Henderson County Public Schools Financial Reports –  
February 2010

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools February 2010 Financial Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools February 2010 Financial Reports as presented.

**Suggested Motion:**

**I move that the Board of Commissioners approve the Henderson County Public Schools February 2010 Financial Reports as presented.**

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY FUND  
as of February 28, 2010**

	<b>Current Year Budget</b>	<b>Year-To- Date Actual</b>	<b>Prior Year-To- Date Actual</b>	<b>Current Budget Balance Remaining</b>	
<b>REVENUES:</b>					
County Appropriation	\$ 449,889	\$ 121,426.70	\$ 1,918,356	\$ 328,462	
Other State Allocations	-	2,898	-	(2,898)	
DPI Allocation for Bus Replacement	385,236.00	385,236	-	-	
Sales Tax Refund	18,800	-	36	18,800	
Contributions and Donations	9,500	8,750.00	7,750	750	
Fixed Asset Insurance Settlement	125,162	16,495	1,474	108,667	
<b>TOTAL REVENUES</b>	<b>\$ 988,587</b>	<b>\$ 534,805</b>	<b>\$ 1,927,616</b>	<b>\$ 453,782</b>	
<i>% of BUDGET</i>		<i>54.10%</i>	<i>56.52%</i>		
<b>EXPENDITURES:</b>					
<b><u>Category I-Land and Buildings</u></b>					
Sugarloaf Architects/Engineering	\$ -	\$ -	\$ 18,392	\$ -	\$ -
Hillandale Canopy Repair	4,336	4,667	-	-	(331)
System-Wide Leases - Mobile Units	-	-	19,800	-	-
Building Repair/Refurbishment	-	-	158,680	-	-
Covered Walks	-	-	28,500	-	-
Energy Management Systems	-	-	50,000	-	-
HVAC Systems	-	-	83,749	-	-
Paving/Concrete Repair	-	-	161,334	-	-
Wood Floor Repair	31,240	26,240	27,450	-	5,000
Roof Repair	124,095	114,027	761,514	12,373	(2,305)
Rock Wall Repair-Apple Valley	11,828	-	-	11,828	-
Security Locks	-	-	15,421	-	-
Site Preparation	-	-	27,814	-	-
West High District Facility Needs (Windsor Aughtry)	8,500	-	-	-	8,500
East High School Renovation	-	-	279,882	-	-
Sugarloaf Elementary Playground	-	-	25,299	-	-
Carpeting and Tile	17,500	9,318	-	-	8,182
<b>Total Category I</b>	<b>\$ 197,499</b>	<b>\$ 154,252</b>	<b>\$ 1,657,835</b>	<b>\$ 24,201</b>	<b>\$ 19,046</b>
<i>% of BUDGET</i>		<i>78.10%</i>	<i>87.25%</i>		
<b><u>Category II-Furnishings and Equipment</u></b>					
System-Wide Technology	\$ 150,000	\$ 3,255	\$ 208,970	\$ -	\$ 146,745
Custodial Equipment and Repairs	26,500	21,447	57,500	4,466	587
Waste Water Disposal	-	-	141,503	-	-
Furniture	41,760	29,057	65,592	-	12,703
<b>Total Category II</b>	<b>\$ 218,260</b>	<b>\$ 53,759</b>	<b>\$ 473,565</b>	<b>\$ 4,466</b>	<b>\$ 160,036</b>
<i>% of BUDGET</i>		<i>24.63%</i>	<i>90.31%</i>		
<b><u>Category III-Vehicles</u></b>					
DPI Bus Leases	\$ 385,236	\$ 385,236	\$ -	\$ -	\$ -
Vehicles & Moving Equipment	187,592	28,647	327,959	78,939	80,006
<b>Total Category III</b>	<b>\$ 572,828</b>	<b>\$ 413,883</b>	<b>\$ 327,959</b>	<b>\$ 78,939</b>	<b>\$ 80,006</b>
<i>% of BUDGET</i>		<i>72.25%</i>	<i>33.25%</i>		
<b>TOTAL EXPENDITURES</b>	<b>\$ 988,587</b>	<b>\$ 621,893</b>	<b>\$ 2,459,359</b>	<b>\$ 107,606</b>	<b>\$ 259,088</b>
<i>% of BUDGET</i>		<i>62.91%</i>	<i>72.11%</i>		
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ (87,088)</b>	<b>\$ (531,743)</b>		

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS  
as of February 28, 2010**

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUNDS			TOTAL		
	Budget	Current Year-To-Date Actual	Current Budget Balance Remaining	Budget	Current Year-To-Date Actual	Current Budget Balance Remaining	Budget	Current Year-To-Date Actual	Current Budget Balance Remaining
<b>REVENUES:</b>									
More at Four/Smart Start Grant	\$ -	\$ -	\$ -	\$ 967,200	\$ 580,320	\$ 386,880	\$ 967,200	\$ 580,320	\$ 386,880
Child Obesity Pilot Program	-	-	-	-	-	-	-	-	-
CSTOP Grant	-	-	-	25,000	14,583	10,417	25,000	14,583	10,417
Sales & Use Tax Refund	-	-	-	82,750	-	82,750	82,750	-	82,750
Workforce Investment Act Grant (WIA)	-	-	-	70,553	34,440	36,113	70,553	34,440	36,113
WIA Grant-Summer Youth Employment	-	-	-	68,246	48,945	19,301	68,246	48,945	19,301
Medicaid Administrative Outreach	-	-	-	44,171	44,169	2	44,171	44,169	2
Medicaid Fees for Service	-	-	-	6,455	8,165	(1,710)	6,455	8,165	(1,710)
R.O.T.C.	-	-	-	174,255	102,923	71,332	174,255	102,923	71,332
County Appropriation	20,392,939	13,595,293	6,797,646	-	-	-	20,392,939	13,595,293	6,797,646
Tuition and Fees	-	-	-	86,800	17,536	69,264	86,800	17,536	69,264
Fines & Forfeitures	606,325	382,866	223,459	-	-	-	606,325	382,866	223,459
Rental of School Property	-	-	-	25,650	12,845	12,805	25,650	12,845	12,805
Contributions and Donations	-	-	-	27,178	8,068	19,110	27,178	8,068	19,110
ABC Revenues	85,000	31,134	53,866	-	-	-	85,000	31,134	53,866
Interest Earned on Investments	22,785	16,710	6,075	-	-	-	22,785	16,710	6,075
Misc. Local Operating Revenues	-	-	-	56,685	22,131	34,554	56,685	22,131	34,554
Reassignment/Transcript Fees	-	-	-	3,250	1,548	1,702	3,250	1,548	1,702
Disposition of School Fixed Assets	-	-	-	178,506	165,314	13,192	178,506	165,314	13,192
Indirect Cost Allocated	-	-	-	485,605	219,301	266,304	485,605	219,301	266,304
Restricted Local Sources	-	-	-	71,483	27,191	44,292	71,483	27,191	44,292
Fund Balance Appropriated	40,890	-	40,890	238,719	-	238,719	279,609	-	279,609
<b>TOTAL LOCAL FUND REVENUES</b>	<b>\$21,147,939</b>	<b>\$14,026,003</b>	<b>\$7,121,936</b>	<b>\$2,612,506</b>	<b>\$1,307,479</b>	<b>\$1,305,027</b>	<b>\$23,760,445</b>	<b>\$15,333,482</b>	<b>\$ 8,426,963</b>
<b>% of BUDGET</b>		<b>66.32%</b>	<b>33.68%</b>		<b>50.05%</b>	<b>49.95%</b>		<b>64.53%</b>	<b>35.47%</b>
								<b>63.90%</b>	

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS  
as of February 28, 2010**

	LOCAL CURRENT EXPENSE FUND				OTHER RESTRICTED FUNDS				TOTAL			
	Budget	Current Year-To-Date Actual	Current Budget Balance Remaining		Budget	Current Year-To-Date Actual	Current Budget Balance Remaining		Budget	Current Year-To-Date Actual	Prior Year-to-Date Actual	Current Budget Balance Remaining
<b>EXPENDITURES:</b>												
<b>INSTRUCTIONAL SERVICES</b>												
Regular Instructional Services	\$ 6,517,226	\$ 2,005,621	\$ 4,511,605	\$ 457,473	\$ 613,036	\$ 155,563	\$ 457,473	\$ 7,130,262	\$ 2,161,184	\$ 3,561,392	\$ 4,969,078	
Special Populations Services	765,688	475,704	289,984	159,420	189,096	29,676	159,420	954,784	505,380	680,758	449,404	
Alternative Programs and Services	157,524	75,692	81,832	585,146	1,229,380	644,234	585,146	1,386,904	719,926	551,120	666,978	
School Leadership Services	641,219	377,985	263,234	-	-	-	-	641,219	377,985	428,633	263,234	
Co-Curricular Services	759,323	410,011	349,312	8,690	14,305	5,615	8,690	773,628	415,626	420,954	358,002	
School-Based Support Services	954,325	567,512	386,813	22,112	69,313	47,201	22,112	1,023,638	614,713	874,962	408,925	
<b>Total Instructional Services</b>	<b>\$ 9,795,305</b>	<b>\$ 3,912,525</b>	<b>\$ 5,882,780</b>	<b>\$ 1,232,841</b>	<b>\$ 2,115,130</b>	<b>\$ 882,289</b>	<b>\$ 1,232,841</b>	<b>\$ 11,910,435</b>	<b>\$ 4,794,814</b>	<b>\$ 6,517,819</b>	<b>\$ 7,115,621</b>	
<b>% of BUDGET</b>		<b>39.94%</b>	<b>60.06%</b>	<b>58.29%</b>		<b>41.71%</b>	<b>58.29%</b>		<b>40.26%</b>	<b>55.48%</b>	<b>59.74%</b>	
<b>SYSTEM-WIDE SUPPORT SERVICES</b>												
Support and Development Services	\$ 176,555	\$ 97,813	\$ 78,742	\$ 1,498	\$ 2,934	\$ 1,436	\$ 1,498	\$ 179,489	\$ 99,249	\$ 109,388	\$ 80,240	
Special Population Support and Development Svcs.	196,247	117,685	78,562	3,902	3,650	(252)	3,902	199,897	117,433	120,325	82,464	
Alternative Programs Support and Development Svcs.	49,264	8,678	40,586	154	250	96	154	49,514	8,774	30,411	40,740	
Technology Support Services	743,597	409,269	334,328	30,986	187,270	156,284	30,986	930,867	565,553	581,878	365,314	
Operational Support Services	8,464,249	3,723,127	4,741,122	30,463	46,875	16,412	30,463	8,511,124	3,739,539	5,807,105	4,771,585	
Financial and Human Resource Services	635,437	528,000	107,437	39,310	61,022	21,712	39,310	696,459	549,712	792,348	146,747	
Accountability Services	162,196	118,221	43,975	62,300	63,200	900	62,300	225,396	119,121	96,920	106,275	
System-Wide Pupil Support Services	100,474	48,471	52,003	-	-	-	-	100,474	48,471	42,597	52,003	
Policy, Leadership and Public Relations Services	445,549	285,788	159,761	26,401	87,400	60,999	26,401	532,949	346,787	368,481	186,162	
<b>Total System-Wide Support Services</b>	<b>\$ 10,973,568</b>	<b>\$ 5,337,052</b>	<b>\$ 5,636,516</b>	<b>\$ 195,014</b>	<b>\$ 452,601</b>	<b>\$ 257,587</b>	<b>\$ 195,014</b>	<b>\$ 11,426,169</b>	<b>\$ 5,594,639</b>	<b>\$ 7,949,453</b>	<b>\$ 5,831,530</b>	
<b>% of BUDGET</b>		<b>48.64%</b>	<b>51.36%</b>	<b>43.09%</b>		<b>56.91%</b>	<b>43.09%</b>		<b>48.96%</b>	<b>65.80%</b>	<b>51.04%</b>	
<b>ANCILLARY SERVICES</b>												
Community Services	\$ 318	\$ 238	\$ 80	\$ 21,409	\$ 44,775	\$ 23,366	\$ 21,409	\$ 45,093	\$ 23,604	\$ 36,002	\$ 21,489	
Nutrition Services	67,648	25,491	42,157	-	-	-	-	67,648	25,491	31,508	42,157	
<b>Total Ancillary Services</b>	<b>\$ 67,966</b>	<b>\$ 25,729</b>	<b>\$ 42,237</b>	<b>\$ 21,409</b>	<b>\$ 44,775</b>	<b>\$ 23,366</b>	<b>\$ 21,409</b>	<b>\$ 112,741</b>	<b>\$ 49,095</b>	<b>\$ 67,510</b>	<b>\$ 63,646</b>	
<b>% of BUDGET</b>		<b>37.86%</b>	<b>62.14%</b>	<b>47.81%</b>		<b>52.19%</b>	<b>47.81%</b>		<b>43.55%</b>	<b>44.40%</b>	<b>56.45%</b>	
<b>NON-PROGRAMMED CHARGES</b>												
Payments to Other Government Units	\$ 311,100	\$ 200,705	\$ 110,395	\$ -	\$ -	\$ -	\$ -	\$ 311,100	\$ 200,705	\$ 220,025	\$ 110,395	
Educational Foundations	-	-	-	-	-	-	-	-	-	13,600	-	
<b>Total Non-Programmed Charges</b>	<b>\$ 311,100</b>	<b>\$ 200,705</b>	<b>\$ 110,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 311,100</b>	<b>\$ 200,705</b>	<b>\$ 233,625</b>	<b>\$ 110,395</b>	
<b>% of BUDGET</b>		<b>64.51%</b>	<b>35.49%</b>						<b>64.51%</b>	<b>70.26%</b>	<b>35.49%</b>	
<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 21,147,939</b>	<b>\$ 9,476,011</b>	<b>\$ 11,671,928</b>	<b>\$ 1,449,264</b>	<b>\$ 2,612,506</b>	<b>\$ 1,163,242</b>	<b>\$ 1,449,264</b>	<b>\$ 23,760,445</b>	<b>\$ 10,639,253</b>	<b>\$ 14,768,407</b>	<b>\$ 13,121,192</b>	
<b>% of BUDGET</b>		<b>44.81%</b>	<b>55.19%</b>	<b>55.47%</b>		<b>44.53%</b>	<b>55.47%</b>		<b>44.78%</b>	<b>60.74%</b>	<b>55.22%</b>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 4,549,992</b>				<b>\$ 144,237</b>			<b>\$ 4,694,229</b>	<b>\$ 766,473</b>		