

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 7, 2010

SUBJECT: Henderson County Public Schools Financial Reports – April
2010

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of April 30, 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
REVENUES:									
More at Four/Smart Start Grant	\$ -	\$ -	\$ -	\$ 967,200	\$ 777,274	\$ 189,926	\$ 967,200	\$ 777,274	\$ 189,926
Dropout Prevention Grant for WHHS	-	-	-	-	-	-	-	-	-
Child Obesity Pilot Program	-	-	-	-	-	-	-	-	-
CSTOP Grant	-	-	-	25,000	18,750	6,250	25,000	18,750	6,250
Sales & Use Tax Refund	-	-	-	82,750	-	82,750	82,750	-	82,750
Workforce Investment Act Grant (WIA)	-	-	-	70,345	49,683	20,662	70,345	49,683	20,662
WIA Grant-Summer Youth Employment	-	-	-	68,246	48,945	19,301	68,246	48,945	19,301
Medicaid Administrative Outreach	-	-	-	44,171	67,959	(23,788)	44,171	67,959	(23,788)
Medicaid Fees for Service	-	-	-	12,255	12,254	1	12,255	12,254	1
R.O.T.C.	-	-	-	174,255	130,135	44,120	174,255	130,135	44,120
County Appropriation	20,392,939	16,994,116	3,398,823	-	-	-	20,392,939	16,994,116	3,398,823
Tuition and Fees	-	-	-	36,800	17,856	18,944	36,800	17,856	18,944
Fines & Forfeitures	552,225	510,156	42,069	-	-	-	552,225	510,156	42,069
Rental of School Property	-	-	-	25,650	13,739	11,911	25,650	13,739	11,911
Contributions and Donations	-	-	-	36,178	19,588	16,590	36,178	19,588	16,590
ABC Revenues	62,300	43,134	19,166	-	-	-	62,300	43,134	19,166
Interest Earned on Investments	-	-	-	22,785	21,332	1,453	22,785	21,332	1,453
Misc. Local Operating Revenues	-	-	-	57,162	29,903	27,259	57,162	29,903	27,259
Reassignment/Transcript Fees	-	-	-	3,250	2,139	1,111	3,250	2,139	1,111
Disposition of School Fixed Assets	-	-	-	178,506	167,428	11,078	178,506	167,428	11,078
Indirect Cost Allocated	-	-	-	485,605	337,579	148,026	485,605	337,579	148,026
Restricted Local Sources	-	-	-	71,963	39,417	32,546	71,963	39,417	32,546
Fund Balance Appropriated	-	-	-	279,609	-	279,609	279,609	-	279,609
TOTAL LOCAL FUND REVENUES	\$21,007,464	\$17,547,406	\$3,460,058	\$2,641,730	\$1,753,981	\$ 887,749	\$23,649,194	\$19,301,387	\$ 4,347,807
% of BUDGET		83.53%	16.47%		66.40%	33.60%		81.62%	18.38%

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of April 30, 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	
EXPENDITURES:												
INSTRUCTIONAL SERVICES												
Regular Instructional Services	\$ 4,867,209	\$ 2,734,536	\$ 2,132,673	\$ 582,567	\$ 210,627	\$ 371,940	\$ 5,449,776	\$ 2,945,163	\$ 4,235,335	\$ 2,504,613		
Special Populations Services	939,339	668,803	270,536	199,971	31,886	168,085	1,139,310	700,689	785,081	438,621		
Alternative Programs and Services	158,944	88,871	70,073	1,214,478	961,735	252,743	1,373,422	1,050,606	777,723	322,816		
School Leadership Services	2,608,381	2,104,180	504,201	40,645	28,578	12,067	2,649,026	2,132,758	505,001	516,268		
Co-Curricular Services	760,923	556,420	204,503	18,305	12,736	5,569	779,228	569,156	571,527	210,072		
School-Based Support Services	2,186,059	1,623,924	562,135	67,048	63,916	3,132	2,253,107	1,687,840	1,062,095	565,267		
Total Instructional Services	\$ 11,520,855	\$ 7,776,734	\$ 3,744,121	\$ 2,123,014	\$ 1,309,478	\$ 813,536	\$ 13,643,869	\$ 9,086,212	\$ 7,936,762	\$ 4,557,657		
<i>% of BUDGET</i>		<i>67.50%</i>	<i>32.50%</i>		<i>61.68%</i>	<i>38.32%</i>		<i>66.60%</i>	<i>67.90%</i>	<i>33.40%</i>		
SYSTEM-WIDE SUPPORT SERVICES												
Support and Development Services	\$ 153,410	\$ 133,986	\$ 19,424	\$ 3,839	\$ 3,024	\$ 815	\$ 157,249	\$ 137,010	\$ 140,234	\$ 20,239		
Special Population Support and Development Svcs.	196,247	147,343	48,904	3,650	-	3,650	199,897	147,343	148,910	52,554		
Alternative Programs Support and Development Svcs.	49,264	8,678	40,586	250	112	138	49,514	8,790	38,262	40,724		
Technology Support Services	743,597	504,679	238,918	187,916	146,094	41,822	931,513	650,773	698,613	280,740		
Operational Support Services	6,660,972	4,900,842	1,760,130	60,521	14,580	45,941	6,721,493	4,915,422	7,057,036	1,806,071		
Financial and Human Resource Services	641,657	502,050	139,607	64,441	45,139	19,302	706,098	547,189	832,216	158,909		
Accountability Services	136,346	134,940	1,406	39,050	900	38,150	175,396	135,840	114,201	39,556		
System-Wide Pupil Support Services	100,474	72,933	27,541	-	-	-	100,474	72,933	53,116	27,541		
Policy, Leadership and Public Relations Services	423,719	345,739	77,980	116,131	77,800	38,331	539,850	423,539	433,175	116,311		
Total System-Wide Support Services	\$ 9,105,686	\$ 6,751,190	\$ 2,354,496	\$ 475,798	\$ 287,649	\$ 188,149	\$ 9,581,484	\$ 7,038,839	\$ 9,515,763	\$ 2,542,645		
<i>% of BUDGET</i>		<i>74.14%</i>	<i>25.86%</i>		<i>60.46%</i>	<i>39.54%</i>		<i>73.46%</i>	<i>77.97%</i>	<i>26.54%</i>		
ANCILLARY SERVICES												
Community Services	\$ 2,175	-	\$ 2,175	\$ 42,918	\$ 33,717	\$ 9,201	\$ 45,093	\$ 33,717	\$ 51,773	\$ 11,376		
Nutrition Services	67,648	26,820	40,828	-	-	-	67,648	26,820	31,745	40,828		
Total Ancillary Services	\$ 69,823	\$ 26,820	\$ 43,003	\$ 42,918	\$ 33,717	\$ 9,201	\$ 112,741	\$ 60,537	\$ 83,518	\$ 52,204		
<i>% of BUDGET</i>		<i>38.41%</i>	<i>61.59%</i>		<i>78.56%</i>	<i>21.44%</i>		<i>53.70%</i>	<i>54.93%</i>	<i>46.30%</i>		
NON-PROGRAMMED CHARGES												
Payments to Other Government Units	\$ 311,100	\$ 325,836	\$ (14,736)	\$ -	\$ -	\$ -	\$ 311,100	\$ 325,836	\$ 281,457	\$ (14,736)		
Educational Foundations	-	-	-	-	-	-	-	-	17,000	-		
Total Non-Programmed Charges	\$ 311,100	\$ 325,836	\$ (14,736)	\$ -	\$ -	\$ -	\$ 311,100	\$ 325,836	\$ 298,457	\$ (14,736)		
<i>% of BUDGET</i>		<i>104.74%</i>	<i>-4.74%</i>					<i>104.74%</i>	<i>89.76%</i>	<i>-4.74%</i>		
TOTAL LOCAL FUND EXPENDITURES	\$ 21,007,464	\$ 14,880,580	\$ 6,126,884	\$ 2,641,730	\$ 1,630,844	\$ 1,010,886	\$ 23,649,194	\$ 16,511,424	\$ 17,834,500	\$ 7,137,770		
<i>% of BUDGET</i>		<i>70.83%</i>	<i>29.17%</i>		<i>61.73%</i>	<i>38.27%</i>		<i>69.82%</i>	<i>73.16%</i>	<i>30.18%</i>		
EXCESS OF REVENUES OVER EXPENDITURES		\$ 2,666,826			\$ 123,137			\$ 2,789,963	\$ 1,602,034			

**HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of April 30, 2010**

	<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	\$ 173,713	\$2,291,592	\$ 276,176
Other State Allocations	2,898	2,898	-	-
DPI Allocation for Bus Replacement	385,236	385,236	-	-
Sales Tax Refund	18,800	-	36	18,800
Contributions and Donations	9,500	10,750	9,000	(1,250)
Miscellaneous Operating Revenue	1,737	1,987	-	(250)
Fixed Asset Insurance Settlement	125,493	16,495	1,498	108,998
TOTAL REVENUES	\$ 993,553	\$ 591,079	\$2,302,126	\$ 402,474
<i>% of BUDGET</i>		<i>59.49%</i>	<i>63.12%</i>	

	<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>
EXPENDITURES:					
<u>Category I-Land and Buildings</u>					
Sugarloaf Architects/Engineering	\$ -	\$ -	\$ 18,392	\$ -	\$ -
Hilldale Canopy Repair	4,667	4,667	-	-	-
System-Wide Leases - Mobile Units	-	-	24,200	-	-
Building Repair/Refurbishment	-	-	235,131	-	-
Diesel Storage Tank Replacement	30,000	-	-	30,000	-
Covered Walks	-	-	28,500	-	-
Energy Management Systems	-	-	50,000	-	-
HVAC Systems	-	-	102,682	-	-
Paving/Concrete Repair	-	-	161,334	-	-
Wood Floor Repair	31,240	26,240	27,450	-	5,000
Roof Repair	126,993	114,171	785,980	12,373	449
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	-	-	315,023	-	-
Sugarloaf Elementary Playground	-	-	25,299	-	-
Carpeting and Tile	17,500	9,318	-	-	8,182
Total Category I	\$ 230,728	\$ 154,396	\$1,817,226	\$ 54,201	\$ 22,130
<i>% of BUDGET</i>		<i>66.92%</i>	<i>93.58%</i>		
<u>Category II-Furnishings and Equipment</u>					
System-Wide Technology	\$ 151,737	\$ 4,992	\$ 208,970	\$ 138,976	\$ 7,769
Custodial Equipment and Repairs	26,500	25,912	57,838	-	588
Waste Water Disposal	-	-	141,503	-	-
Furniture	41,760	29,057	65,592	-	12,703
Total Category II	\$ 219,997	\$ 59,962	\$ 473,903	\$ 138,976	\$ 21,060
<i>% of BUDGET</i>		<i>27.26%</i>	<i>90.33%</i>		
<u>Category III-Vehicles</u>					
DPI Bus Leases	\$ 385,236	\$ 385,236	\$ -	\$ -	\$ -
Vehicles & Moving Equipment	157,592	28,647	406,100	104,239	24,706
Total Category III	\$ 542,828	\$ 413,883	\$ 406,100	\$ 104,239	\$ 24,706
<i>% of BUDGET</i>		<i>76.25%</i>	<i>34.40%</i>		
TOTAL EXPENDITURES	\$ 993,553	\$ 628,241	\$2,697,229	\$ 297,416	\$ 67,896
<i>% of BUDGET</i>		<i>63.23%</i>	<i>73.96%</i>		

EXCESS OF EXPENDITURES OVER REVENUES \$ (37,162) \$ (395,103)