

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: January 5, 2009

SUBJECT: Henderson County Public Schools Financial Reports –
November 2008

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Attached is the Henderson County Public Schools November 2008 Financial Reports for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the School System's November 2008 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the November 2008 Henderson County Public Schools Financial Reports as presented.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of November 30, 2008

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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>
REVENUES:					
3200-413	More at Four/Smart Start Grant	\$ 962,240	\$ 147,808	\$ 123,230	\$ 814,432
3200-442	CSTOP Grant	20,530	6,843	6,843	13,687
3250-440	Sales & Use Tax Refund	150,000	-	-	150,000
3700-302	Workforce Investment Act Grant	54,720	11,479	12,616	43,241
3700-305	Medicaid Administrative Outreach	-	-	19,544	-
3700-306	Medicaid Fees for Service	442,284	442,284	3,856	-
3800-301	R.O.T.C.	190,000	62,197	56,543	127,803
4110	County Appropriation	20,205,922	8,419,134	7,834,405	11,786,788
4210	Tuition and Fees	37,850	9,988	9,138	27,862
4410	Fines & Forfeitures	900,100	360,845	356,969	539,255
4420, 4421	Rental of School Property	4,000	6,113	2,795	(2,113)
4430	Contributions and Donations	-	-	1,000	-
4440	ABC Revenues	85,000	38,508	13,689	46,492
4450	Interest Earned on Investments	129,500	15,472	42,312	114,028
4490	Misc. Local Operating Revenues	-	27,489	3,176	(27,489)
4491	Reassignment/Transcript Fees	3,000	1,354	1,149	1,646
4820	Disposition of School Fixed Assets	319,000	2,611	8,052	316,389
4880	Indirect Cost Allocated	236,685	36,476	14	200,209
4890	Restricted Local Sources	16,130	3,240	47,467	12,890
4910	Fund Balance Appropriated	450,232	-	-	450,232
TOTAL LOCAL FUND REVENUES		<u>\$24,207,193</u>	<u>\$ 9,591,841</u>	<u>\$8,542,798</u>	<u>\$14,615,352</u>
<i>% of BUDGET</i>			<i>39.62%</i>	<i>39.08%</i>	
EXPENDITURES:					
5000	INSTRUCTIONAL SERVICES				
5100	Regular Instructional Services	\$ 6,736,366	\$ 2,683,035	\$2,010,662	\$ 4,053,331
5200	Special Populations Services	1,231,799	510,567	438,744	721,232
5300	Alternative Programs and Services	1,187,938	245,253	211,561	942,685
5400	School Leadership Services	542,398	315,360	468,223	227,038
5500	Co-Curricular Services	776,668	382,526	298,581	394,142
5800	School-Based Support Services	1,168,694	568,570	301,207	600,124
Total Instructional Services		<u>\$11,643,863</u>	<u>\$ 4,705,311</u>	<u>\$3,728,978</u>	<u>\$ 6,938,552</u>
<i>% of BUDGET</i>			<i>40.41%</i>	<i>36.62%</i>	

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of November 30, 2008

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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	\$ 148,768	\$ 73,849	\$ 74,032	\$ 74,919
6200	Special Population Support/Development Svcs.	212,957	76,758	68,663	136,199
6300	Alternative Programs Support/Development Svcs.	44,664	19,927	15,167	24,737
6400	Technology Support Services	874,518	398,343	415,327	476,175
6500	Operational Support Services	8,932,978	3,434,695	2,685,830	5,498,283
6600	Financial and Human Resource Services	979,587	754,270	406,917	225,317
6700	Accountability Services	190,321	73,945	78,623	116,376
6800	System-Wide Pupil Support Services	102,383	27,767	38,221	74,616
6900	Policy, Leadership and Public Relations Services	592,619	217,129	197,594	375,490
	Total System-Wide Support Services	<u>\$12,078,795</u>	<u>\$ 5,076,683</u>	<u>\$3,980,374</u>	<u>\$ 7,002,112</u>
	<i>% of BUDGET</i>		<i>42.03%</i>	<i>35.49%</i>	
7000	ANCILLARY SERVICES				
7100	Community Services	\$ 75,327	\$ 22,193	\$ 21,921	\$ 53,134
7200	Nutrition Services	76,708	31,508	29,631	45,200
	Total Ancillary Services	<u>\$ 152,035</u>	<u>\$ 53,701</u>	<u>\$ 51,552</u>	<u>\$ 98,334</u>
	<i>% of BUDGET</i>		<i>35.32%</i>	<i>34.94%</i>	
8000	NON-PROGRAMMED CHARGES				
8100	Payments to Other Government Units	\$ 312,500	\$ 156,450	\$ 114,732	\$ 156,050
8600	Educational Foundations	20,000	8,500	8,500	11,500
8700	Scholarships	-	-	1,000	-
	Total Non-Programmed Charges	<u>\$ 332,500</u>	<u>\$ 164,950</u>	<u>\$ 124,232</u>	<u>\$ 167,550</u>
	<i>% of BUDGET</i>		<i>49.61%</i>	<i>40.12%</i>	
TOTAL LOCAL FUND EXPENDITURES		<u>\$24,207,193</u>	<u>\$10,000,645</u>	<u>\$7,885,136</u>	<u>\$14,206,548</u>
<i>% of BUDGET</i>			<i>41.31%</i>	<i>36.07%</i>	
EXCESS OF EXPENDITURES OVER REVENUES		<u>\$ -</u>	<u>\$ (408,804)</u>	<u>\$ 657,662</u>	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of November 30, 2008

	2008-2009 Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Current Budget Balance Remaining
REVENUES:				
County Appropriation	\$ 2,255,339	\$ 1,488,286	\$ 1,116,966	\$ 767,053
Sales Tax Refund	33,500	-	-	33,500
Investment Income	-	-	15,047	-
Contributions and Donations	18,077	5,250	17,551	12,827
Fixed Asset Insurance Settlement	-	-	10,131	-
Fund Balance Appropriated	346,065	-	-	346,065
TOTAL REVENUES	\$ 2,652,981	\$ 1,493,536	\$ 1,159,695	\$1,159,445
<i>% of BUDGET</i>		<i>56.30%</i>	<i>43.17%</i>	

	2007-2008 Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Purchase Orders Outstanding	Current Budget Balance Remaining
EXPENDITURES:					
<u>Category I-Land and Buildings</u>					
Sugarloaf Architects/Engineering	\$ 18,393	\$ 18,392	\$ -	\$ -	\$ 1
ADA Requirements	15,000	-	66,082	-	15,000
System-Wide Leases - Mobile Units	26,400	13,200	-	13,200	-
Building Repair/Refurbishment	261,916	28,450	141,106	132,616	100,850
Covered Walks	28,500	28,500	-	-	-
Energy Management Systems	50,000	40,031	6,846	9,969	-
HVAC Systems	89,000	18,985	189,164	69,229	786
Paving/Concrete Repair	185,000	143,205	-	23,043	18,752
Gym Floor Refinishing	27,451	27,450	25,100	-	1
Roof Repair	755,000	684,857	331,894	97,638	(27,495)
Security Locks	13,696	-	-	15,421	(1,725)
Site Preparation	40,000	27,814	-	-	12,186
Waste Water	166,214	141,503	-	24,711	1
East High School Renovation	302,372	66,850	-	235,522	-
West High District Facility Needs (Windsor Aughttry)	22,500	-	-	-	22,500
Sugarloaf Elementary Playground	25,300	22,568	-	2,731	1
Carpeting and Vinyl	-	-	8,528	-	-
Total Category I	\$ 2,026,742	\$ 1,261,804	\$ 768,720	\$ 624,079	\$ 140,859
<i>% of BUDGET</i>		<i>62.26%</i>	<i>63.13%</i>		

Category II-Furnishings and Equipment

System-Wide Technology	\$ 235,000	\$ 208,970	\$ 410,667	\$ -	\$ 26,030
Custodial Equipment and Repairs	107,500	48,518	2,338	8,983	50,000
Waste Water Disposal	-	-	10,100	0	-
Furniture	55,239	38,047	21,672	17,419	(227)
Total Category II	\$ 397,739	\$ 295,535	\$ 444,777	\$ 26,402	\$ 75,802
<i>% of BUDGET</i>		<i>74.30%</i>	<i>35.47%</i>		

Category III-Vehicles

Vehicles & Moving Equipment	\$ 228,500	\$ 100,886	\$ -	\$ 305,214	\$ (177,600)
Total Category III	\$ 228,500	\$ 100,886	\$ -	\$ 305,214	\$ (177,600)
<i>% of BUDGET</i>		<i>0.00%</i>	<i>0.00%</i>		

TOTAL EXPENDITURES	\$ 2,652,981	\$ 1,658,226	\$ 1,213,497	\$ 955,695	\$ 39,061
<i>% of BUDGET</i>		<i>62.50%</i>	<i>45.17%</i>		

EXCESS OF EXPENDITURES OVER REVENUES	\$ (164,690)	\$ (53,802)			
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