

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 2, 2009

SUBJECT: Henderson County Public Schools Financial Reports –
December 2008

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of December 31, 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	\$ 358,828	\$ 187,964	\$ 603,412
3200-442 CSTOP Grant	20,530	8,554	8,554	11,976
3250-440 Sales & Use Tax Refund	150,000	-	-	150,000
3390-420 Child Obesity Pilot Program	-	41,667	-	(41,667)
3700-302 Workforce Investment Act Grant	54,720	16,334	18,360	38,386
3700-305 Medicaid Administrative Outreach	-	-	19,544	-
3700-306 Medicaid Fees for Service	442,284	445,089	16,895	(2,805)
3800-301 R.O.T.C.	190,000	77,742	61,332	112,258
4110 County Appropriation	20,205,922	10,155,073	9,401,286	10,050,849
4210 Tuition and Fees	37,850	15,688	13,738	22,162
4410 Fines & Forfeitures	900,100	360,970	356,969	539,130
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	16,989	58,387	112,511
4490 Misc. Local Operating Revenues	8,009	29,381	3,500	(21,372)
4491 Reassignment/Transcript Fees	3,000	1,648	1,292	1,352
4820 Disposition of School Fixed Assets	319,000	136,378	8,614	182,622
4880 Indirect Cost Allocated	236,685	36,476	64,168	200,209
4890 Restricted Local Sources	16,850	4,362	47,617	12,488
4910 Fund Balance Appropriated	450,232	-	-	450,232
TOTAL LOCAL FUND REVENUES	<u>\$24,215,922</u>	<u>\$11,749,800</u>	<u>\$10,285,704</u>	<u>\$ 12,466,122</u>
<i>% of BUDGET</i>		<i>48.52%</i>	<i>47.02%</i>	

EXPENDITURES:

5000 INSTRUCTIONAL SERVICES

5100 Regular Instructional Services	\$ 6,744,375	\$ 2,831,765	\$ 2,292,807	\$ 3,912,610
5200 Special Populations Services	1,231,799	555,071	495,731	676,728
5300 Alternative Programs and Services	1,187,938	354,420	289,505	833,518
5400 School Leadership Services	542,398	364,728	505,181	177,670
5500 Co-Curricular Services	776,668	404,434	303,808	372,234
5800 School-Based Support Services	1,168,694	659,162	383,343	509,532
Total Instructional Services	<u>\$11,651,872</u>	<u>\$ 5,169,580</u>	<u>\$ 4,270,375</u>	<u>\$ 6,482,292</u>
<i>% of BUDGET</i>		<i>44.37%</i>	<i>41.86%</i>	

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of December 31, 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	\$ 149,488	\$ 80,851	\$ 81,449	\$ 68,637
6200	Special Population Support/Development Svcs.	212,957	91,282	85,656	121,675
6300	Alternative Programs Support/Development Svcs.	44,664	23,207	18,329	21,457
6400	Technology Support Services	874,518	370,384	484,499	504,134
6500	Operational Support Services	8,932,978	3,977,665	3,067,322	4,955,313
6600	Financial and Human Resource Services	979,587	776,986	425,205	202,601
6700	Accountability Services	190,321	81,202	85,531	109,119
6800	System-Wide Pupil Support Services	102,383	32,690	44,616	69,693
6900	Policy, Leadership and Public Relations Services	592,619	276,863	246,942	315,756
	Total System-Wide Support Services	<u>\$12,079,515</u>	<u>\$ 5,711,130</u>	<u>\$ 4,539,549</u>	<u>\$ 6,368,385</u>
	<i>% of BUDGET</i>		<i>47.28%</i>	<i>40.47%</i>	
 7000	 ANCILLARY SERVICES				
7100	Community Services	\$ 75,327	\$ 26,564	\$ 25,610	\$ 48,763
7200	Nutrition Services	76,708	31,508	29,631	45,200
	Total Ancillary Services	<u>\$ 152,035</u>	<u>\$ 58,072</u>	<u>\$ 55,241</u>	<u>\$ 93,963</u>
	<i>% of BUDGET</i>		<i>38.20%</i>	<i>37.44%</i>	
 8000	 NON-PROGRAMMED CHARGES				
8100	Payments to Other Government Units	\$ 312,500	\$ 156,450	\$ 141,475	\$ 156,050
8600	Educational Foundations	20,000	10,200	10,200	9,800
8700	Scholarships	-	-	1,000	-
	Total Non-Programmed Charges	<u>\$ 332,500</u>	<u>\$ 166,650</u>	<u>\$ 152,675</u>	<u>\$ 165,850</u>
	<i>% of BUDGET</i>		<i>50.12%</i>	<i>49.30%</i>	
	 TOTAL LOCAL FUND EXPENDITURES	 <u><u>\$24,215,922</u></u>	 <u><u>\$11,105,432</u></u>	 <u><u>\$ 9,017,840</u></u>	 <u><u>\$ 13,110,490</u></u>
	<i>% of BUDGET</i>		<i>45.86%</i>	<i>41.23%</i>	
	 EXCESS OF REVENUES OVER EXPENDITURES	 <u><u>\$ -</u></u>	 <u><u>\$ 644,368</u></u>	 <u><u>\$ 1,267,864</u></u>	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of December 31, 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	\$ 1,197,548	\$ 767,053
Sales Tax Refund	33,500	-	-	33,500
Investment Income	-	-	15,047	-
Contributions and Donations	18,077	6,500	19,051	11,577
Fixed Asset Insurance Settlement	-	-	10,131	-
Fund Balance Appropriated	346,065	-	-	346,065
TOTAL REVENUES	\$ 2,652,981	\$ 1,494,786	\$ 1,241,777	\$1,158,195
<i>% of BUDGET</i>		<i>56.34%</i>	<i>46.22%</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	29,450	145,506	144,230	88,236
Covered Walks	28,500	28,500	-	-	-
Energy Management Systems	50,000	40,031	45,844	9,969	-
HVAC Systems	89,000	83,749	243,799	4,465	786
Paving/Concrete Repair	185,000	143,205	-	23,043	18,752
Gym Floor Refinishing	27,451	27,450	25,100	-	1
Roof Repair	782,495	684,857	390,569	97,638	0
Security Locks	15,421	-	-	15,421	-
Site Preparation	40,000	27,814	-	-	12,186
Waste Water	166,214	141,503	10,100	24,711	1
East High School Renovation	302,372	142,388	-	159,984	-
West High District Facility Needs (Windsor Aughtry)	22,500	-	-	-	22,500
Sugarloaf Elementary Playground	25,300	22,568	-	2,731	1
Carpeting and Vinyl	-	-	8,528	-	-
Total Category I	\$ 2,055,962	\$ 1,403,106	\$ 935,528	\$ 495,392	\$ 157,464
<i>% of BUDGET</i>		<i>68.25%</i>	<i>76.83%</i>		

Category II-Furnishings and Equipment

System-Wide Technology	\$ 235,000	\$ 208,970	\$ 410,667	\$ -	\$ 26,030
Custodial Equipment and Repairs	67,927	48,518	2,338	8,983	10,427
Furniture	65,592	44,943	21,759	20,649	0
Total Category II	\$ 368,519	\$ 302,430	\$ 434,764	\$ 29,632	\$ 36,457
<i>% of BUDGET</i>		<i>82.07%</i>	<i>34.68%</i>		

Category III-Vehicles

Vehicles & Moving Equipment	\$ 228,500	\$ 100,886	\$ -	\$ 78,141	\$ 49,473
Total Category III	\$ 228,500	\$ 100,886	\$ -	\$ 78,141	\$ 49,473
<i>% of BUDGET</i>		<i>0.00%</i>	<i>0.00%</i>		

TOTAL EXPENDITURES	\$ 2,652,981	\$ 1,806,422	\$ 1,370,292	\$ 603,165	\$ 243,394
<i>% of BUDGET</i>		<i>68.09%</i>	<i>51.01%</i>		

EXCESS OF EXPENDITURES OVER REVENUES

\$ (311,637)	\$ (128,515)
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