

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: August 3, 2009

SUBJECT: Henderson County Public Schools Financial Reports –
June 2009 (Unaudited)

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of June 30, 2009

Page 1 of 2

	<u>Current Amended Budget</u>	<u>Current Year-To- Date (Unaudited)</u>	<u>Prior Year-to Date (Audited)</u>	<u>Current Budget Balance Remaining</u>
REVENUES:				
3200-413 More at Four/Smart Start Grant	\$ 991,240	\$ 971,484	\$ 634,390	\$ 19,756
3200-419 Dropout Prevention Grant for WHHS	14,960	14,960	-	-
3200-420 Child Obesity Pilot Program	41,667	41,667	-	-
3200-442 CSTOP Grant	20,530	20,214	20,529	316
3200-529 NC Healthy Schools	-	-	4,600	-
3200-803 NC Arts Council	-	-	2,019	-
3250-440 Sales & Use Tax Refund	150,000	110,441	104,155	39,559
3700-302 Workforce Investment Act Grant	54,720	45,507	56,655	9,213
3700-305 Medicaid Administrative Outreach	479,951	479,947	104,424	4
3700-306 Medicaid Fees for Service	38,550	45,138	32,223	(6,588)
3800-301 R.O.T.C.	190,000	172,660	178,643	17,340
4110 County Appropriation	20,205,922	20,205,922	18,802,573	-
4210 Tuition and Fees	37,850	33,255	32,011	4,595
4410 Fines & Forfeitures	900,100	793,153	900,076	106,947
4420, 4421 Rental of School Property	4,000	15,107	3,917	(11,107)
4430 Contributions and Donations	11,010	15,567	17,374	(4,557)
4440 ABC Revenues	85,000	70,667	83,756	14,333
4450 Interest Earned on Investments	129,500	28,969	139,864	100,531
4490 Misc. Local Operating Revenues	88,841	91,715	20,586	(2,874)
4491 Reassignment/Transcript Fees	3,000	3,232	2,772	(232)
4820 Disposition of School Fixed Assets	319,000	136,755	9,162	182,245
4840 Insurance Settlement on School Property	-	-	13,960	-
4880 Indirect Cost Allocated	236,685	185,259	387,123	51,426
4890 Restricted Local Sources	19,284	16,739	90,600	2,545
4910 Fund Balance Appropriated	496,012	-	-	496,012
TOTAL LOCAL FUND REVENUES	\$24,517,822	\$23,498,358	\$21,641,412	\$ 1,019,464
% of BUDGET		95.84%	95.44%	4.16%

EXPENDITURES:

5000 INSTRUCTIONAL SERVICES

5100 Regular Instructional Services	\$ 6,710,763	\$ 6,400,777	\$ 5,936,142	\$ 309,986
5200 Special Populations Services	1,110,480	1,048,033	1,053,266	62,447
5300 Alternative Programs and Services	1,221,238	1,177,597	812,192	43,641
5400 School Leadership Services	674,728	670,147	936,416	4,581
5500 Co-Curricular Services	772,113	748,871	755,484	23,242
5800 School-Based Support Services	1,310,316	1,247,129	1,148,667	63,187
Total Instructional Services	\$11,799,638	\$11,292,554	\$10,642,167	\$ 507,084
% of BUDGET		95.70%	98.46%	4.30%

Note: This statement includes \$245,365.31 in accrued salaries and benefits payable in July and August as 11-and 12-month installments.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of June 30, 2009

Page 2 of 2

		Current Amended Budget	Current Year-To- Date (Unaudited)	Prior Year-to- Date (Audited)	Current Budget Balance Remaining
6000	SYSTEM-WIDE SUPPORT SERVICES				
6100	Support and Development Services	\$ 187,301	\$ 163,769	\$ 169,451	\$ 23,532
6200	Special Population Support/Development Svcs.	197,302	193,320	217,088	3,982
6300	Alternative Programs Support/Development Svcs.	53,869	46,338	43,894	7,531
6400	Technology Support Services	925,735	900,113	959,561	25,622
6500	Operational Support Services	8,986,160	8,690,225	8,027,446	295,935
6600	Financial and Human Resource Services	1,002,237	929,919	1,000,716	72,318
6700	Accountability Services	228,463	194,123	176,005	34,340
6800	System-Wide Pupil Support Services	105,154	92,151	111,184	13,003
6900	Policy, Leadership and Public Relations Services	549,749	532,293	617,667	17,456
	Total System-Wide Support Services	\$12,235,970	\$11,742,251	\$11,323,012	\$ 493,719
	% of BUDGET		95.97%	99.24%	4.03%
 7000	 ANCILLARY SERVICES				
7100	Community Services	\$ 75,580	\$ 67,926	\$ 68,805	\$ 7,654
7200	Nutrition Services	73,184	66,950	63,747	6,234
	Total Ancillary Services	\$ 148,764	\$ 134,876	\$ 132,552	\$ 13,888
	% of BUDGET		90.66%	89.83%	9.34%
 8000	 NON-PROGRAMMED CHARGES				
8100	Payments to Other Government Units	\$ 313,450	\$ 313,436	\$ 280,921	\$ 14
8600	Educational Foundations	20,000	20,000	20,000	-
8700	Scholarships	-	-	1,000	-
	Total Non-Programmed Charges	\$ 333,450	\$ 333,436	\$ 301,921	\$ 14
	% of BUDGET		100.00%	97.50%	0.00%
	 TOTAL LOCAL FUND EXPENDITURES	 \$24,517,822	 \$23,503,117	 \$22,399,652	 \$ 1,014,705
	% of BUDGET		95.86%	98.78%	4.14%
	 EXCESS OF EXPENDITURES OVER REVENUES	 \$ -	 \$ (4,759)	 \$ (758,240)	
			-0.02%	-3.34%	

Note: This statement includes \$245,365.31 in accrued salaries and benefits payable in July and August as 11-and 12-month installments.

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of June 30, 2009
(Unaudited)

	Current Amended Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Current Budget Balance Remaining
REVENUES:				
County Appropriation	\$ 2,470,339	\$ 2,470,339	\$ 2,408,675	\$ -
Sales Tax Refund	33,500	33,819	33,783	(319)
DPI Allocation for Bus Replacement	915,925	915,925	-	-
Investment Income	-	-	15,047	-
Contributions and Donations	22,327	10,750	20,051	11,577
Sale of Fixed Assets	-	-	252,885	-
Fixed Asset Insurance Settlement	108,998	110,496	19,494	(1,498)
NCDOT Payment for Right of Way	-	-	297,275	-
Rental of School Facilities	-	1,000	-	(1,000)
Fund Balance Appropriated	392,191	-	12,000	392,191
TOTAL REVENUES	\$ 3,943,280	\$ 3,542,329	\$ 3,059,210	\$ 400,951
% of BUDGET		89.83%	74.75%	

	Current Amended Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Current Budget Balance Remaining
EXPENDITURES:				
<u>Category I-Land and Buildings</u>				
Sugarloaf Architects/Engineering	\$ 18,393	\$ 18,392	\$ 5,350	\$ 1
ADA Requirements	13,157	13,157	66,082	-
System-Wide Leases - Mobile Units	26,400	26,400	-	-
Building Repair/Refurbishment	349,205	349,087	201,767	118
Covered Walks	28,500	28,500	-	-
Energy Management Systems	50,000	50,000	45,844	-
HVAC Systems	106,677	106,677	288,920	-
Paving/Concrete Repair	161,334	161,334	-	-
Gym Floor Refinishing	27,451	27,450	25,100	1
Roof Repair	790,880	790,880	597,858	-
Security Locks	15,421	15,421	-	-
Site Preparation	39,189	39,189	-	-
East High School Renovation	315,024	315,023	-	1
West High District Facility Needs (Windsor Aughtry)	26,750	-	-	26,750
Sugarloaf Elementary Playground	25,300	25,299	-	1
Carpeting and Vinyl	-	-	14,682	-
Waste Water Disposal	141,503	141,503	118,331	-
NHHS Roof Repair-Hail Damage	108,998	-	-	108,998
Total Category I	\$ 2,244,182	\$ 2,108,312	\$ 1,363,934	\$ 135,870
% of BUDGET		93.95%	98.72%	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of June 30, 2009
(Unaudited)

	Current Amended Budget	Year-To- Date Actual	Prior Year-To- Date Actual	Current Budget Balance Remaining
<u>Category II-Furnishings and Equipment</u>				
System-Wide Technology	\$ 230,911	\$ 230,910	\$ 443,168	\$ 1
Custodial Equipment and Repairs	63,119	63,119	2,338	-
Furniture	65,592	65,592	33,038	-
Dana/Sugarloaf FF&E	-	-	615,848	-
Total Category II	\$ 359,622	\$ 359,621	\$ 1,094,392	\$ 1
% of BUDGET		100.00%	100.00%	
<u>Category III-Vehicles</u>				
Vehicles & Moving Equipment	\$ 423,551	\$ 423,550	\$ -	\$ 1
Maintenance Van	-	-	12,496	-
DPI Bus Leases	915,925	915,925	-	-
Total Category III	\$ 1,339,476	\$ 1,339,475	\$ 12,496	\$ 1
% of BUDGET		100.00%	0.77%	
TOTAL EXPENDITURES	\$ 3,943,280	\$ 3,807,408	\$ 2,470,822	\$ 135,872
% of BUDGET		96.55%	60.37%	
EXCESS OF EXPENDITURES OVER REVENUES		\$ (265,079)	\$ 588,388	