REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: August 2, 2010

SUBJECT: Henderson County Public Schools Financial Reports – May 2010

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

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

BOARD ACTION REQUESTED:

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

Suggested Motion:

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

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS
as of May 31, 2010

	LOCAL CURRENT EXPENSE FUND			OTHER RESTRICTED FUNDS			TOTAL			
REVENUES:	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	Prior Year-to Date Actual	Current Budget Balance Remaining
More at Four/Smart Start Grant	$ -	$ -	$ -	$ 967,200	$ 873,994	$ 93,206	$ 967,200	$ 873,994	$ 751,714	$ 93,206
Dropout Prevention Grant for WHHS	-	-	-	-	-	-	-	-	14,960	-
Child Obesity Pilot Program	-	-	-	-	-	-	-	-	41,667	-
CSTOP Grant	-	-	-	25,000	20,833	4,167	25,000	20,833	17,107	4,167
Sales & Use Tax Refund	-	-	-	82,750	-	82,750	82,750	-	-	82,750
Workforce Investment Act Grant (WIA)	-	-	-	70,345	55,304	15,041	70,345	55,304	39,312	15,041
WIA Grant-Summer Youth Employment	-	-	-	68,246	48,945	19,301	68,246	48,945	-	19,301
Medicaid Administrative Outreach	-	-	-	67,961	67,959	2	67,961	67,959	405,655	2
Medicaid Fees for Service	-	-	-	12,255	31,401	(19,146)	12,255	31,401	79,919	(19,146)
R.O.T.C.	-	-	-	174,255	151,912	22,343	174,255	151,912	156,683	22,343
Fresh Fruit & Vegetables Grant				37,593	32,332	5,261	37,593	32,332	-	5,261
County Appropriation	20,392,939	18,693,527	1,699,412	-	-	-	20,392,939	18,693,527	18,571,258	1,699,412
Tuition and Fees	-	-	-	36,800	17,856	18,944	36,800	17,856	16,405	18,944
Fines & Forfeitures	552,225	555,560	(3,335)	-	-	-	552,225	555,560	692,875	(3,335)
Rental of School Property	-	-	-	25,650	15,317	10,333	25,650	15,317	7,602	10,333
Contributions and Donations	-	-	-	36,198	19,588	16,610	36,198	19,588	9,609	16,610
ABC Revenues	62,300	43,568	18,732	-	-	-	62,300	43,568	70,167	18,732
Interest Earned on Investments	-	-	-	22,785	24,266	(1,481)	22,785	24,266	22,359	(1,481)
Misc. Local Operating Revenues	-	-	-	57,292	34,899	22,393	57,292	34,899	54,379	22,393
Reassignment/Transcript Fees	-	-	-	3,250	2,542	708	3,250	2,542	2,993	708
Disposition of School Fixed Assets		-	-	178,506	167,428	11,078	178,506	167,428	136,755	11,078
Indirect Cost Allocated	-	-	-	485,605	337,148	148,457	485,605	337,148	106,959	148,457
Restricted Local Sources	-	-	-	72,173	44,017	28,156	72,173	44,017	5,757	28,156
Fund Balance Appropriated	70,000	-	70,000	279,609	-	279,609	349,609	-	-	349,609
TOTAL LOCAL FUND REVENUES	$21,077,464	$19,292,655	$1,784,809	$2,703,473	$1,945,741	$ 757,732	$23,780,937	$21,238,396	$21,204,135	$ 2,542,541
% of BUDGET		*91.53%*	*8.47%*		*71.97%*	*28.03%*		*89.31%*	*86.66%*	*10.69%*

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE ' D/OTHER RESTRICTED FUNDS
as of May 31, 2010

EXPENDITURES:	LOCAL CURRENT EXPENSE FUND Budget	LOCAL CURRENT EXPENSE FUND Current Year-To-Date Actual	LOCAL CURRENT EXPENSE FUND Current Budget Balance Remaining	OTHER RESTRICTED FUNDS Budget	OTHER RESTRICTED FUNDS Current Year-To-Date Actual	OTHER RESTRICTED FUNDS Current Budget Balance Remaining	TOTAL Budget	TOTAL Current Year-To-Date Actual	TOTAL Prior Year-to Date Actual	TOTAL Current Budget Balance Remaining
INSTRUCTIONAL SERVICES										
Regular Instructional Services	$ 4,867,209	$ 3,186,399	$ 1,680,810	$ 582,567	$ 381,876	$ 200,691	$ 5,449,776	$ 3,568,275	$ 4,652,673	$ 1,881,501
Special Populations Services	939,339	724,573	214,766	223,761	33,988	189,773	1,163,100	758,561	833,843	404,539
Alternative Programs and Services	158,944	95,366	63,578	1,214,498	1,070,247	144,251	1,373,442	1,165,613	977,909	207,829
School Leadership Services	2,608,881	2,325,767	283,114	40,645	39,066	1,579	2,649,526	2,364,833	539,210	284,693
Co-Curricular Services	760,923	561,562	199,361	18,305	12,486	5,819	779,228	574,048	576,371	205,180
School-Based Support Services	2,206,158	1,796,638	409,520	67,048	70,720	(3,672)	2,273,206	1,867,358	1,171,987	405,848
Total Instructional Services	**$ 11,541,454**	**$ 8,690,305**	**$ 2,851,149**	**$ 2,146,824**	**$ 1,608,383**	**$ 538,441**	**$ 13,688,278**	**$ 10,298,688**	**$ 8,751,993**	**$ 3,389,590**
% of BUDGET		*75.30%*	*24.70%*		*74.92%*	*25.08%*		*75.24%*	*74.53%*	*24.76%*
SYSTEM-WIDE SUPPORT SERVICES										
Support and Development Services	$ 170,110	$ 141,345	$ 28,765	$ 4,179	$ 3,524	$ 655	$ 174,289	$ 144,869	$ 149,503	$ 29,420
Special Population Support and Development Svcs.	196,247	162,172	34,075	3,650	342	3,308	199,897	162,514	163,022	37,383
Alternative Programs Support and Development Svcs.	49,614	9,616	39,998	250	157	93	49,864	9,773	41,750	40,091
Technology Support Services	743,597	700,600	42,997	169,416	180,579	(11,163)	913,013	881,179	786,975	31,834
Operational Support Services	6,622,923	5,488,928	1,133,995	91,321	(1,820)	93,141	6,714,244	5,487,108	7,733,663	1,227,136
Financial and Human Resource Services	642,032	529,692	112,340	64,441	54,263	10,178	706,473	583,955	850,316	122,518
Accountability Services	136,351	142,113	(5,762)	26,750	900	25,850	163,101	143,013	133,683	20,088
System-Wide Pupil Support Services	100,479	84,377	16,102	-	-	-	100,479	84,377	78,719	16,102
Policy, Leadership and Public Relations Services	423,734	366,481	57,253	116,131	90,320	25,811	539,865	456,801	469,973	83,064
Total System-Wide Support Services	**$ 9,085,087**	**$ 7,625,324**	**$ 1,459,763**	**$ 476,138**	**$ 328,265**	**$ 147,873**	**$ 9,561,225**	**$ 7,953,589**	**$ 10,407,604**	**$ 1,607,636**
% of BUDGET		*83.93%*	*16.07%*		*68.94%*	*31.06%*		*83.19%*	*85.01%*	*16.81%*
ANCILLARY SERVICES										
Community Services	$ 2,175	$ -	$ 2,175	$ 42,918	$ 36,233	$ 6,685	$ 45,093	$ 36,233	$ 58,781	$ 8,860
Nutrition Services	67,648	27,327	40,321	37,593	32,549	5,044	105,241	59,876	31,745	45,365
Total Ancillary Services	**$ 69,823**	**$ 27,327**	**$ 42,496**	**$ 80,511**	**$ 68,782**	**$ 11,729**	**$ 150,334**	**$ 96,109**	**$ 90,526**	**$ 54,225**
% of BUDGET		*39.14%*	*60.86%*		*85.43%*	*14.57%*		*63.93%*	*60.96%*	*36.07%*
NON-PROGRAMMED CHARGES										
Payments to Other Government Units	$ 381,100	$ 362,286	$ 18,814	$ -	$ -	$ -	$ 381,100	$ 362,286	$ 312,747	$ 18,814
Educational Foundations	-	-	-	-	-	-	-	-	17,000	-
Total Non-Programmed Charges	**$ 381,100**	**$ 362,286**	**$ 18,814**	**$ -**	**$ -**	**$ -**	**$ 381,100**	**$ 362,286**	**$ 329,747**	**$ 18,814**
% of BUDGET		*95.06%*	*4.94%*					*95.06%*	*99.17%*	*4.94%*
TOTAL LOCAL FUND EXPENDITURES	**$ 21,077,464**	**$ 16,705,242**	**$ 4,372,222**	**$ 2,703,473**	**$ 2,005,430**	**$ 698,043**	**$ 23,780,937**	**$ 18,710,672**	**$ 19,579,870**	**$ 5,070,265**
% of BUDGET		*79.26%*	*20.74%*		*74.18%*	*25.82%*		*78.68%*	*80.03%*	*21.32%*
EXCESS OF REVENUES OVER EXPENDITURES		**$ 2,587,413**			**$ (59,689)**			**$ 2,527,724**	**$ 1,624,265**	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of May 31, 2010

	Current Year Budget	Year-To-Date Actual	Prior Year-To-Date Actual	Current Budget Balance Remaining
REVENUES:				
County Appropriation	$ 449,889	$ 173,713	$2,321,797	$ 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	11,750	10,250	(2,250)
Miscellaneous Operating Revenue	1,737	1,987	-	(250)
Fixed Asset Insurance Settlement	125,493	16,495	110,496	108,998
TOTAL REVENUES	**$ 993,553**	**$ 592,079**	**$2,442,579**	**$ 401,474**
% of BUDGET		***59.59%***	***66.90%***	

	Current Year Budget	Year-To-Date Actual	Prior Year-To-Date Actual	Purchase Orders Outstanding	Current Budget Balance Remaining
EXPENDITURES:					
Category I-Land and Buildings					
Sugarloaf Architects/Engineering	$ -	$ -	$ 18,392	$ -	$ -
Hillandale Canopy Repair	4,667	4,667	-	-	-
System-Wide Leases - Mobile Units	-	-	26,400	-	-
Building Repair/Refurbishment	-	-	235,131	-	-
Diesel Storage Tank Replacement	30,000	24,000	-	6,000	-
Mills River Top Soil Settlement	-	68,757			(68,757)
VCT in Classroom	-	-	-	2,491	(2,491)
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	786,980	12,373	449
Rock Wall Repair-Apple Valley	11,828	11,828	-	-	-
Security Locks	-	-	15,421	-	-
Site Preparation	-	-	37,689	-	-
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	-	10,650	(2,468)
Total Category I	**$ 230,728**	**$ 258,981**	**$1,830,301**	**$ 31,514**	**$ (59,767)**
% of BUDGET		***112.25%***	***92.94%***		
Category II-Furnishings and Equipment					
System-Wide Technology	$ 151,737	$ 143,968	$ 208,970	$ -	$ 7,769
Custodial Equipment and Repairs	26,500	25,912	59,453	-	588
Waste Water Disposal	-	-	141,503	-	-
Furniture	41,760	29,057	65,592	6,855	5,848
Total Category II	**$ 219,997**	**$ 198,937**	**$ 475,518**	**$ 6,855**	**$ 14,204**
% of BUDGET		***90.43%***	***94.81%***		
Category III-Vehicles					
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**
% of BUDGET		***76.25%***	***34.40%***		
TOTAL EXPENDITURES	**$ 993,553**	**$ 871,802**	**$2,711,919**	**$ 142,608**	**$ (20,857)**
% of BUDGET		***87.75%***	***74.27%***		
EXCESS OF EXPENDITURES OVER REVENUES		$ (279,723)	$ (269,340)		