

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** November 7, 2005

**SUBJECT:** Henderson County Public Schools Financial Report –  
September 2005

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of September 30, 2005

|                                      | <b>Current<br/>Year-To-<br/>Date</b> | <b>Prior<br/>Year-To<br/>Date</b> |
|--------------------------------------|--------------------------------------|-----------------------------------|
| <b>REVENUES:</b>                     |                                      |                                   |
| 3390 Other State Allocations         | \$ 20,196                            | \$ 23,630                         |
| 3720 Medicaid Reimbursement          | 22,677                               | -                                 |
| 3790 Other Restricted Federal Grants | -                                    | 15,000                            |
| 3860 R.O.T.C.                        | 18,125                               | 19,152                            |
| 4110 County Appropriation            | 3,773,605                            | 3,635,475                         |
| 4230,40,50 Tuition                   | 6,370                                | 5,875                             |
| 4410 Fines & Forfeitures             | 90,441                               | 147,857                           |
| 4420 Rental of School Property       | 1,409                                | 1,244                             |
| 4450 Interest Earned on Investments  | 20,497                               | 16,545                            |
| 4490 Misc. Local Operating Revenues  | 702                                  | 50,656                            |
| 4820 Sale of Fixed Assets            | 1,306                                | 10,218                            |
| 4890 Other Restricted Local Revenues | 1,800                                | -                                 |
| <b>TOTAL LOCAL FUND REVENUES</b>     | <b>\$ 3,957,128</b>                  | <b>\$ 3,925,652</b>               |

**EXPENDITURES:**

|   |                     |                     |
|---|---------------------|---------------------|
| <b>5000 INSTRUCTIONAL PROGRAMS</b>        |                     |                     |
| 5100 Regular Instructional Programs       | \$ 1,022,581        | \$ 770,699          |
| 5200 Special Instructional Programs       | 56,664              | 169,813             |
| 5400 Co-Curricular Instructional Programs | 16,861              | 66,332              |
| 5800 Student Services                     | 35,546              | 12,507              |
| 5900 Other Instructional Programs         | 321,246             | 230,504             |
| <b>Total Instructional Programs</b>       | <b>\$ 1,452,898</b> | <b>\$ 1,249,855</b> |

**6000 SUPPORTING SERVICES PROGRAMS**

|   |                     |                     |
|---|---------------------|---------------------|
| 6100 Pupil Support Services                 | \$ 32,159           | \$ 38,845           |
| 6200 Instructional Staff Support Services   | 39,831              | 39,528              |
| 6300 Administrative Support Services        | 309,524             | 263,792             |
| 6400 School Administration Support Services | 160,579             | 134,551             |
| 6500 Business Support Services              | 1,442,842           | 1,368,610           |
| 6600 Central Support Services               | 256,635             | 197,505             |
| 6900 Other Supporting Services              | 254,549             | 242,876             |
| <b>Total Supporting Services Programs</b>   | <b>\$ 2,496,119</b> | <b>\$ 2,285,707</b> |

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as of September 30, 2005

|             |   | <b>Current<br/>Year-To-<br/>Date</b> | <b>Prior<br/>Year-To<br/>Date</b> |
|-------------|---|--------------------------------------|-----------------------------------|
|             |   |                                      |                                   |
| <b>7000</b> | <b>COMMUNITY SERVICES PROGRAMS</b>                |                                      |                                   |
| 7100        | Regular Community Services                        | \$ 15,051                            | \$ 15,187                         |
| 7900        | Other Community Services-Employee Benefits        | 28                                   | -                                 |
|             | <b>Total Community Services Programs</b>          | <b>\$ 15,079</b>                     | <b>\$ 15,187</b>                  |
| <br>        |   |                                      |                                   |
| <b>8000</b> | <b>NON-PROGRAMMED CHARGES</b>                     |                                      |                                   |
| 8100        | Payments to Other Government Units                | \$ 51,540                            | \$ 44,923                         |
|             | <b>Total Payments to Other Governmental Units</b> | <b>\$ 51,540</b>                     | <b>\$ 44,923</b>                  |
| <br>        |   |                                      |                                   |
|             | <b>TOTAL LOCAL FUND EXPENDITURES</b>              | <b>\$ 4,015,636</b>                  | <b>\$ 3,595,672</b>               |
| <br>        |   |                                      |                                   |
|             | <b>EXCESS OF EXPENDITURES OVER<br/>REVENUES</b>   | <b>\$ (58,508)</b>                   | <b>\$ 329,980</b>                 |

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of September 30, 2005

|   | <b>Current<br/>Year-To-<br/>Date</b> | <b>Prior<br/>Year-To-<br/>Date</b> |
|---|--------------------------------------|------------------------------------|
| <b>REVENUES:</b>                              |                                      |                                    |
| County Appropriation                          | \$ 243,372                           | \$ 127,613                         |
| Investment Income                             | 5,824                                | 16,022                             |
| Sale of Fixed Assets                          | -                                    | 4,675                              |
| Fixed Assets Insurance Settlement             | 150                                  | -                                  |
| <b>TOTAL REVENUES</b>                         | <b>\$ 249,345</b>                    | <b>\$ 148,310</b>                  |
| <br><b>EXPENDITURES:</b>                      |                                      |                                    |
| <b><u>Category I - Land and Buildings</u></b> |                                      |                                    |
| Energy Management Systems                     | \$ -                                 | \$ 21,175                          |
| Carpeting and Vinyl                           | 99,765                               | 29,081                             |
| Painting                                      | 3,950                                | 1,475                              |
| Ceiling Repair                                | -                                    | 11,400                             |
| Door Replacement/Partitions                   | 57,262                               | 7,684                              |
| ADA Requirements                              | -                                    | 2,846                              |
| Paving  | -                                    | 18,850                             |
| Roof Repair                                   | 42,060                               | 171,115                            |
| Building Repair/Refurbishment                 | 121,118                              | 60,552                             |
| Site Prep & Off-Site Utilities                | 12,032                               | 10,707                             |
| Waste Water Disposal                          | -                                    | 6,430                              |
| Refinish Gym Floors                           | 105,770                              | -                                  |
| Land Purchase                                 | -                                    | 5,218                              |
| <b>TOTAL CATEGORY I</b>                       | <b>\$ 441,958</b>                    | <b>\$ 346,533</b>                  |

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CAPITAL OUTLAY FUND  
as of September 30, 2005**

|   | <b>Current<br/>Year-To-<br/>Date</b> | <b>Prior<br/>Year-To-<br/>Date</b> |
|---|--------------------------------------|------------------------------------|
| <b><u>Category II-Furnishings and Equipment</u></b> |                                      |                                    |
| System Wide Technology                              | \$ -                                 | 200                                |
| Custodial Equipment and Repairs                     | 24,755                               | 21,510                             |
| Furniture   | 35,856                               | 66,065                             |
| <b>TOTAL CATEGORY II</b>                            | <b>\$ 60,611</b>                     | <b>\$ 87,775</b>                   |
| <br><b><u>Category III-Vehicles</u></b>             |                                      |                                    |
| Vehicles & Mowing Equipment                         | 126,291                              | \$ -                               |
| <b>TOTAL CATEGORY III</b>                           | <b>\$ 126,291</b>                    | <b>\$ -</b>                        |
| <br><b><u>TOTAL EXPENDITURES</u></b>                | <br><b>\$ 628,859</b>                | <br><b>\$ 434,308</b>              |
| <br><b>EXCESS OF EXPENDITURES OVER<br/>REVENUES</b> | <br><b>\$ (379,514)</b>              | <br><b>\$ (285,998)</b>            |