

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** December 5, 2005

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of October 31, 2005

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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>
<b>REVENUES:</b>					
3150	Sales & Use Tax Refund	\$ -	\$ -	\$ -	\$ -
3211	Textbook Allotment	791,400	62,036	-	729,364
3320	More at Four Grant Revenues	12,722	-	-	12,722
3390	Other State Allocations	131,075	30,294	31,055	100,781
3720	Medicaid Reimbursement	273,800	52,296	6,651	221,504
3730	N.C. Medicaid Admin. Outreach	311,661	-	-	311,661
3790	Other Restricted Federal Grants	20,000	20,000	15,000	-
3860	R.O.T.C.	101,805	27,188	19,152	74,617
4110	County Appropriation	16,859,052	5,115,636	4,845,677	11,743,416
4230,40,50	Tuition	36,250	7,928	6,152	28,322
4410	Fines & Forfeitures	650,000	219,518	147,857	430,482
4420	Rental of School Property	4,250	1,409	1,244	2,841
4430	Contributions and Donations	1,000	6,500	1,000	(5,500)
4440	ABC Revenues	56,000	-	12,000	56,000
4450	Interest Earned on Investments	95,785	24,659	19,790	71,126
4490	Misc. Local Operating Revenues	438,053	2,735	56,188	435,318
4820	Sale of Confiscated Vehicle	-	1,306	5,098	(1,306)
4880	Indirect Cost Allocated	129,795	25,553	16,542	104,242
4890	Other Restricted Local Revenues	-	3,920	1,424	(3,920)
4910	Fund Balance Appropriated	1,315,623	-	-	1,315,623
<b>TOTAL LOCAL FUND REVENUES</b>		<b>\$ 21,228,271</b>	<b>\$ 5,600,978</b>	<b>\$ 5,184,830</b>	<b>\$ 15,627,293</b>
<b>% of BUDGET</b>			<b>26.38%</b>	<b>25.59%</b>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100	Regular Instructional Programs	\$ 6,816,642	\$ 1,375,708	\$ 990,777	\$ 5,440,934
5200	Special Instructional Programs	677,060	74,506	199,062	602,554
5400	Co-Curricular Instructional Programs	555,313	102,713	80,286	452,600
5800	Student Services	455,675	62,626	33,813	393,049
5900	Other Instructional Programs	1,277,447	427,453	271,609	849,994
<b>Total Instructional Programs</b>		<b>\$ 9,782,137</b>	<b>\$ 2,043,006</b>	<b>\$ 1,575,547</b>	<b>\$ 7,739,131</b>
<b>% of BUDGET</b>			<b>20.89%</b>	<b>15.97%</b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of October 31, 2005

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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>
<b>6000</b>	<b>SUPPORTING SERVICES PROGRAMS</b>				
6100	Pupil Support Services	\$ 132,985	\$ 44,188	\$ 50,402	\$ 88,797
6200	Instructional Staff Support Services	177,585	53,900	48,071	123,685
6300	Administrative Support Services	1,512,604	552,551	331,024	960,053
6400	School Administration Support Services	963,900	240,195	192,519	723,705
6500	Business Support Services	6,189,413	2,070,013	1,896,454	4,119,400
6600	Central Support Services	958,090	357,079	256,414	601,011
6900	Other Supporting Services	1,193,007	351,954	310,918	841,053
	<b>Total Supporting Services Programs</b>	<u><b>\$ 11,127,584</b></u>	<u><b>\$ 3,669,880</b></u>	<u><b>\$ 3,085,802</b></u>	<u><b>\$ 7,457,704</b></u>
	<b>% of BUDGET</b>		<b>32.98%</b>	<b>30.55%</b>	
<b>7000</b>	<b>COMMUNITY SERVICES PROGRAMS</b>				
7100	Regular Community Services	\$ 50,000	\$ 15,568	\$ 15,807	\$ 34,432
7900	Other Community Services-Employee Benefits	550	33	69	517
	<b>Total Community Services Programs</b>	<u><b>\$ 50,550</b></u>	<u><b>\$ 15,601</b></u>	<u><b>\$ 15,876</b></u>	<u><b>\$ 34,949</b></u>
	<b>% of BUDGET</b>		<b>30.86%</b>	<b>31.43%</b>	
<b>8000</b>	<b>NON-PROGRAMMED CHARGES</b>				
8100	Payments to Other Government Units	\$ 268,000	\$ 76,402	\$ 70,915	\$ 191,598
	<b>Total Payments to Other Governmental Units</b>	<u><b>\$ 268,000</b></u>	<u><b>\$ 76,402</b></u>	<u><b>\$ 70,915</b></u>	<u><b>\$ 191,598</b></u>
	<b>% of BUDGET</b>		<b>28.51%</b>	<b>28.94%</b>	
	<b>TOTAL LOCAL FUND EXPENDITURES</b>	<u><b>\$ 21,228,271</b></u>	<u><b>\$ 5,804,889</b></u>	<u><b>\$ 4,748,140</b></u>	<u><b>\$ 15,423,382</b></u>
	<b>% of BUDGET</b>		<b>27.35%</b>	<b>23.44%</b>	
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<u><b>\$ (203,911)</b></u>	<u><b>\$ 436,690</b></u>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of October 31, 2005

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	<u>Current Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Current Budget Balance Remaining</u>
<b>REVENUES:</b>				
County Appropriation	1,400,000	597,373	415,432	802,627
County Capital Maintenance Appropriation	200,000	-	-	-
Investment Income	75,000	16,904	21,144	58,096
Bell South Property Purchase	-	3,500	-	(3,500)
Sale of Surplus Property	-	4,657	4,675	(4,657)
Fixed Assets Insurance Settlement	-	150	-	(150)
Fund Balance Appropriated	264,920	-	-	264,920
Restricted Fund Balance Appropriated	200,000	-	-	200,000
<b>TOTAL REVENUES</b>	<b><u>\$2,139,920</u></b>	<b><u>\$ 622,584</u></b>	<b><u>\$ 441,251</u></b>	<b><u>\$1,517,336</u></b>
<i>% of BUDGET</i>		<i>29.09%</i>	<i>21.08%</i>	

**EXPENDITURES:**

**Category I - Land and Buildings**

Energy Management Systems	\$ 50,000	\$ -	\$ 84,462	\$ 50,000
HVAC Systems	60,000	2,222	139,112	57,778
Gym Floor Refinishing	106,000	105,770	-	230
Carpeting and Vinyl	217,500	112,700	47,241	104,800
Painting	35,000	8,520	4,125	26,480
Ceiling Repair	7,500	-	11,400	7,500
Door Replacement/Partitions	60,000	57,262	7,684	2,738
ADA Requirements	12,000	-	13,639	12,000
Paving	135,000	-	18,850	135,000
Roof Repair	80,000	60,780	228,029	19,220
Building Repair/Refurbishment	485,904	172,856	61,212	313,048
Site Prep & Off-Site Utilities	29,000	14,532	13,696	14,468
Dana Project	200,000	-	-	200,000
Etowah Sewer Project	92,725	3,154	-	89,571
Waste Water Disposal	-	-	19,441	-
Land Purchase	-	-	5,218	-
<b>TOTAL CATEGORY I</b>	<b><u>\$1,570,629</u></b>	<b><u>\$ 537,796</u></b>	<b><u>\$ 654,109</u></b>	<b><u>\$1,032,833</u></b>
<i>% of BUDGET</i>		<i>34.24%</i>	<i>38.17%</i>	

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	<u>Current Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Current Budget Balance Remaining</u>
<b><u>Category II-Furnishings and Equipment</u></b>				
System Wide Technology	\$ 30,000	\$ 1,587	\$ 200	\$ 28,413
Custodial Equipment and Repairs	39,000	30,330	21,510	8,670
Furniture	119,000	50,181	75,297	68,819
<b>TOTAL CATEGORY II</b>	<b><u>\$ 188,000</u></b>	<b><u>\$ 82,097</u></b>	<b><u>\$ 97,006</u></b>	<b><u>\$ 105,903</u></b>
<i>% of BUDGET</i>		<i>43.67%</i>	<i>38.92%</i>	
 <b><u>Category III-Vehicles</u></b>				
Vehicles & Moving Equipment	\$ 381,291	\$ 126,291	\$ -	\$ 255,000
<b>TOTAL CATEGORY III</b>	<b><u>381,291</u></b>	<b><u>126,291</u></b>	<b><u>-</u></b>	<b><u>255,000</u></b>
<i>% of BUDGET</i>		<i>33.12%</i>	<i>0.00%</i>	
 <b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$2,139,920</u></b>	<b><u>\$ 746,184</u></b>	<b><u>\$ 751,116</u></b>	<b><u>\$1,393,736</u></b>
<i>% of BUDGET</i>		<i>34.87%</i>	<i>35.89%</i>	
 <b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b><u>\$(123,600)</u></b>	<b><u>\$(309,865)</u></b>	