

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 3, 2006

SUBJECT: Henderson County Public Schools Financial Report –
November 2005

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

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

		<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To Date</u>	<u>Current Budget Balance Remaining</u>
REVENUES:					
3150	Sales & Use Tax Refund	\$ -	\$ -	\$ -	\$ -
3211	Textbook Allotment	791,400	88,967	101,027	702,433
3320	More at Four Grant Revenues	12,722	5,677	-	7,045
3390	Other State Allocations	131,075	32,967	48,606	98,108
3720	Medicaid Reimbursement	273,800	52,296	6,651	221,504
3730	N.C. Medicaid Admin. Outreach	311,661	-	16,398	311,661
3790	Other Restricted Federal Grants	20,000	20,000	15,000	-
3860	R.O.T.C.	101,805	36,250	27,716	65,555
4110	County Appropriation	16,859,052	7,495,531	5,848,138	9,363,521
4230,40,50	Tuition	36,250	10,488	6,152	25,762
4410	Fines & Forfeitures	650,000	288,441	266,790	361,559
4420	Rental of School Property	4,250	1,409	1,244	2,841
4430	Contributions and Donations	7,500	8,000	8,000	(500)
4440	ABC Revenues	56,000	15,138	13,767	40,862
4450	Interest Earned on Investments	95,785	32,866	25,814	62,919
4490	Misc. Local Operating Revenues	438,053	9,097	57,334	428,956
4820	Sale of Confiscated Vehicle	1,283	1,306	5,098	(23)
4880	Indirect Cost Allocated	129,795	29,168	16,542	100,627
4890	Other Restricted Local Revenues	3,920	12,020	3,204	(8,100)
4910	Fund Balance Appropriated	1,315,623	-	-	1,315,623
TOTAL LOCAL FUND REVENUES		\$ 21,239,974	\$ 8,139,621	\$ 6,467,481	\$ 13,100,353
<i>% of BUDGET</i>			<i>38.32%</i>	<i>31.92%</i>	

EXPENDITURES:

5000 INSTRUCTIONAL PROGRAMS

5100	Regular Instructional Programs	\$ 6,818,142	\$ 2,427,162	\$ 1,393,274	\$ 4,390,980
5200	Special Instructional Programs	682,060	202,526	225,341	479,534
5400	Co-Curricular Instructional Programs	555,313	287,451	231,404	267,862
5800	Student Services	455,675	158,955	53,628	296,720
5900	Other Instructional Programs	1,277,447	639,910	395,374	637,537
Total Instructional Programs		\$ 9,788,637	\$ 3,716,004	\$ 2,299,021	\$ 6,072,633
<i>% of BUDGET</i>			<i>37.96%</i>	<i>23.30%</i>	

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

		<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To Date</u>	<u>Current Budget Balance Remaining</u>
6000	SUPPORTING SERVICES PROGRAMS				
6100	Pupil Support Services	\$ 132,985	\$ 66,181	\$ 67,140	\$ 66,804
6200	Instructional Staff Support Services	177,585	78,650	60,620	98,935
6300	Administrative Support Services	1,512,604	656,294	412,104	856,310
6400	School Administration Support Services	963,900	379,589	255,839	584,311
6500	Business Support Services	6,190,696	2,661,797	2,355,914	3,528,899
6600	Central Support Services	958,090	447,974	329,279	510,116
6900	Other Supporting Services	1,196,927	479,164	390,530	717,763
	Total Supporting Services Programs	<u>\$ 11,132,787</u>	<u>\$ 4,769,649</u>	<u>\$ 3,871,426</u>	<u>\$ 6,363,138</u>
	<i>% of BUDGET</i>		42.84%	38.33%	
7000	COMMUNITY SERVICES PROGRAMS				
7100	Regular Community Services	\$ 50,000	\$ 17,633	\$ 19,259	\$ 32,367
7900	Other Community Services-Employee Benefits	550	33	69	517
	Total Community Services Programs	<u>\$ 50,550</u>	<u>\$ 17,666</u>	<u>\$ 19,328</u>	<u>\$ 32,884</u>
	<i>% of BUDGET</i>		34.95%	38.27%	
8000	NON-PROGRAMMED CHARGES				
8100	Payments to Other Government Units	\$ 268,000	\$ 100,977	\$ 92,842	\$ 167,023
	Total Payments to Other Governmental Units	<u>\$ 268,000</u>	<u>\$ 100,977</u>	<u>\$ 92,842</u>	<u>\$ 167,023</u>
	<i>% of BUDGET</i>		37.68%	37.89%	
	TOTAL LOCAL FUND EXPENDITURES	<u>\$ 21,239,974</u>	<u>\$ 8,604,296</u>	<u>\$ 6,282,617</u>	<u>\$ 12,635,678</u>
	<i>% of BUDGET</i>		40.51%	31.01%	
	EXCESS OF REVENUES OVER EXPENDITURES		<u>\$ (464,675)</u>	<u>\$ 184,864</u>	

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

	<u>Current Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Current Budget Balance Remaining</u>
REVENUES:				
County Appropriation	1,400,000	722,040	723,894	677,960
County Capital Maintenance Appropriation	200,000	-	-	-
Investment Income	75,000	22,772	26,217	52,228
Bell South Property Purchase	3,500	3,500	-	-
Sale of Surplus Property	4,660	4,657	4,675	3
Fixed Assets Insurance Settlement	-	150	-	(150)
Fund Balance Appropriated	264,920	-	-	264,920
Restricted Fund Balance Appropriated	646,500	-	-	646,500
TOTAL REVENUES	\$ 2,594,580	\$ 753,119	\$ 754,786	\$ 1,841,461
<i>% of BUDGET</i>		<i>29.03%</i>	<i>36.06%</i>	
EXPENDITURES:				
Category I - Land and Buildings				
Energy Management Systems	\$ 50,000	\$ -	\$ 95,607	\$ 50,000
HVAC Systems	60,000	2,222	155,659	57,778
gym Floor Refinishing	106,000	105,770	-	230
Carpeting and Vinyl	217,500	113,670	47,241	103,830
Painting	35,000	10,020	4,125	24,980
Covered Walkways	14,164	-	-	14,164
Ceiling Repair	7,500	-	11,400	7,500
Door Replacement/Partitions	60,000	57,262	7,684	2,738
ADA Requirements	12,000	-	19,740	12,000
Paving	135,000	-	18,850	135,000
Roof Repair	80,000	60,780	228,029	19,220
Building Repair/Refurbishment	564,465	193,564	169,131	370,901
Site Prep & Off-Site Utilities	29,000	28,982	25,524	18
Dana Project	200,000	-	-	200,000
Etowah Sewer Project	200,000	3,154	-	196,846
HHS Structural Failure	250,000	-	-	250,000
Waste Water Disposal	-	-	19,441	-
Land Purchase	-	-	5,218	-
TOTAL CATEGORY I	\$ 2,020,629	\$ 575,424	\$ 807,648	\$ 1,445,205
<i>% of BUDGET</i>		<i>28.48%</i>	<i>47.13%</i>	

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

	<u>Current Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Current Budget Balance Remaining</u>
<u>Category II-Furnishings and Equipment</u>				
System Wide Technology	\$ 30,000	\$ 2,626	\$ 1,805	\$ 27,374
Custodial Equipment and Repairs	39,000	30,330	44,162	8,670
Furniture	123,660	52,227	101,324	71,433
TOTAL CATEGORY II	<u>\$ 192,660</u>	<u>\$ 85,182</u>	<u>\$ 147,291</u>	<u>\$ 107,478</u>
<i>% of BUDGET</i>		44.21%	59.09%	
 <u>Category III-Vehicles</u>				
Vehicles & Mowing Equipment	\$ 381,291	\$ 165,186	\$ -	\$ 216,106
TOTAL CATEGORY III	<u>381,291</u>	<u>165,186</u>	<u>-</u>	<u>216,106</u>
<i>% of BUDGET</i>		43.32%	0.00%	
 <u>TOTAL EXPENDITURES</u>	 <u>\$ 2,594,580</u>	 <u>\$ 825,791</u>	 <u>\$ 954,939</u>	 <u>\$ 1,768,789</u>
<i>% of BUDGET</i>		31.83%	45.63%	
 EXCESS OF EXPENDITURES OVER REVENUES		 <u>\$ (72,672)</u>	 <u>\$ (200,154)</u>	