

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 2, 2006

SUBJECT: Henderson County Public Schools Financial Report –
January 2006

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of January 31, 2006

	<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Current Budget Balance Remaining</u>
REVENUES:				
3211 Textbook Allotment	\$ 791,401	\$ 102,876	\$ 116,659	\$ 688,525
3320 More at Four Grant Revenues	29,257	13,075	6,764	16,182
3390 Other State Allocations	131,075	60,587	53,669	70,488
3720 Medicaid Reimbursement	90,606	66,266	25,729	24,340
3730 N.C. Medicaid Admin. Outreach	-	14,345	68,921	(14,345)
3790 Other Restricted Federal Grants	20,000	20,000	15,000	-
3860 R.O.T.C.	101,805	63,210	62,805	38,595
4110 County Appropriation	16,891,418	10,469,497	9,430,263	6,421,921
4230,40,50 Tuition	36,250	19,626	13,311	16,624
4410 Fines & Forfeitures	662,500	376,644	341,950	285,856
4420 Rental of School Property	4,250	1,634	1,594	2,616
4430 Contributions and Donations	9,500	14,395	9,375	(4,895)
4440 ABC Revenues	56,000	15,138	13,766	40,862
4450 Interest Earned on Investments	95,785	63,974	44,148	31,811
4490 Misc. Local Operating Revenues	438,053	9,075	61,688	428,978
4820 Sale of Confiscated Vehicle	1,283	1,306	79,593	(23)
4840 Insurance Settlement on School Property	-	-	40	-
4880 Indirect Cost Allocated	129,795	29,168	56,877	100,627
4890 Other Restricted Local Revenues	12,520	12,320	11,820	200
4910 Fund Balance Appropriated	1,811,853	-	-	1,811,853
TOTAL LOCAL FUND REVENUES	\$ 21,313,351	\$ 11,353,136	\$ 10,413,972	\$ 9,960,215
<i>% of BUDGET</i>		<i>53.27%</i>	<i>51.37%</i>	
EXPENDITURES:				
5000 INSTRUCTIONAL PROGRAMS				
5100 Regular Instructional Programs	\$ 6,946,554	\$ 3,006,765	\$ 2,618,609	\$ 3,939,789
5200 Special Instructional Programs	712,090	258,403	371,143	453,687
5400 Co-Curricular Instructional Programs	558,188	313,555	257,800	244,633
5800 Student Services	456,900	201,318	170,282	255,582
5900 Other Instructional Programs	1,132,073	748,606	589,449	383,467
Total Instructional Programs	\$ 9,805,805	\$ 4,528,647	\$ 4,007,283	\$ 5,277,158
<i>% of BUDGET</i>		<i>46.18%</i>	<i>40.57%</i>	

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of January 31, 2006

	<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	\$ 75,704	\$ 79,401	\$ 57,281
6200 Instructional Staff Support Services	179,585	106,062	95,205	73,523
6300 Administrative Support Services	1,515,274	806,371	553,077	708,903
6400 School Administration Support Services	968,150	510,602	440,439	457,548
6500 Business Support Services	6,221,246	3,798,306	3,410,526	2,422,940
6600 Central Support Services	960,330	555,974	433,371	404,356
6900 Other Supporting Services	1,211,426	644,634	551,436	566,792
Total Supporting Services Programs	<u>\$ 11,188,996</u>	<u>\$ 6,497,653</u>	<u>\$ 5,563,455</u>	<u>\$ 4,691,343</u>
<i>% of BUDGET</i>		<i>58.07%</i>	<i>55.08%</i>	
7000 COMMUNITY SERVICES PROGRAMS				
7100 Regular Community Services	\$ 50,000	\$ 24,805	\$ 27,105	\$ 25,195
7900 Other Community Services-Employee Benefits	550	290	371	260
Total Community Services Programs	<u>\$ 50,550</u>	<u>\$ 25,095</u>	<u>\$ 27,476</u>	<u>\$ 25,455</u>
<i>% of BUDGET</i>		<i>49.64%</i>	<i>54.40%</i>	
8000 NON-PROGRAMMED CHARGES				
8100 Payments to Other Government Units	\$ 268,000	\$ 184,186	\$ 136,285	\$ 83,814
Total Payments to Other Governmental Units	<u>\$ 268,000</u>	<u>\$ 184,186</u>	<u>\$ 136,285</u>	<u>\$ 83,814</u>
<i>% of BUDGET</i>		<i>68.73%</i>	<i>55.63%</i>	
TOTAL LOCAL FUND EXPENDITURES	<u><u>\$ 21,313,351</u></u>	<u><u>\$ 11,235,581</u></u>	<u><u>\$ 9,734,499</u></u>	<u><u>\$ 10,077,770</u></u>
<i>% of BUDGET</i>		<i>52.72%</i>	<i>48.02%</i>	
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$ 117,555</u></u>	<u><u>\$ 679,473</u></u>	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of January 31, 2006

	<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	\$ 864,309	\$ 1,146,087	\$ 535,691
County Capital Maintenance Appropriation	200,000	-	-	200,000
Investment Income	75,000	22,772	36,343	52,228
Bell South Property Purchase	3,500	3,500	-	-
Sale of Surplus Property	4,660	4,657	4,675	3
Fixed Asset Insurance Settlement	-	150	31,970	(150)
Fund Balance Appropriated	264,920	-	-	264,920
Restricted Fund Balance Appropriated	646,500	-	-	646,500
TOTAL REVENUES	<u>\$ 2,594,580</u>	<u>\$ 895,388</u>	<u>\$ 1,219,075</u>	<u>\$ 1,699,192</u>
<i>% of BUDGET</i>		<i>34.51%</i>	<i>55.44%</i>	

EXPENDITURES:

Category I - Land and Buildings

Energy Management Systems	\$ 50,000	\$ -	\$ 104,677	\$ 50,000
HVAC Systems	60,000	2,222	156,669	57,778
Gym Floors (Refinishing)	106,000	105,770	-	230
Carpeting and Vinyl	217,500	121,129	103,114	96,371
Painting	35,000	11,520	12,580	23,480
Covered Walks and Doors	14,164	14,164	-	-
Ceiling Repair	8,953	4,303	11,400	4,650
Door Replacement/Partitions	63,350	57,262	7,684	6,088
ADA Requirements	12,000	-	21,431	12,000
Paving	135,000	-	38,442	135,000
Roof Repair	83,472	83,472	453,245	(0)
Building Repair/Refurbishment	556,190	240,156	184,973	316,034
Site Prep & Off-Site Utilities	29,000	28,982	27,044	18
Dana Sewer Project	200,000	-	-	200,000
Etowah Sewer Project	200,000	3,154	-	196,846
HHS Structure Failure	250,000	-	-	250,000
Waste Water Disposal	-	-	137,702	-
Land Purchase	-	-	5,288	-
Hillandale School Architect Fees	-	-	37,235	-
TOTAL CATEGORY I	<u>\$ 2,020,629</u>	<u>\$ 672,134</u>	<u>\$ 1,301,485</u>	<u>\$ 1,348,495</u>
<i>% of BUDGET</i>		<i>33.26%</i>	<i>71.52%</i>	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of January 31, 2006

	Current Budget	Current Year-To- Date	Prior Year-To- Date	Current Budget Balance Remaining
<u>Category II-Furnishings and Equipment</u>				
System Wide Technology	\$ 30,000	\$ 7,637	\$ 1,838	\$ 22,363
Custodial Equipment and Repairs	39,000	33,408	53,966	5,592
Furniture	123,660	67,674	120,181	55,986
TOTAL CATEGORY II	\$ 192,660	\$ 108,719	\$ 175,985	\$ 83,941
<i>% of BUDGET</i>		<i>56.43%</i>	<i>70.61%</i>	
 <u>Category III-Vehicles</u>				
Vehicles & Moving Equipment	\$ 381,291	\$ 191,389	\$ -	\$ 189,902
TOTAL CATEGORY III	\$ 381,291	\$ 191,389	\$ -	\$ 189,902
<i>% of BUDGET</i>		<i>50.20%</i>	<i>0.00%</i>	
 <u>TOTAL EXPENDITURES</u>	 \$ 2,594,580	 \$ 972,241	 \$ 1,477,470	 \$ 1,622,339
<i>% of BUDGET</i>		<i>37.47%</i>	<i>67.19%</i>	
 EXCESS OF EXPENDITURES OVER REVENUES		 \$ (76,854)	 \$ (258,395)	