

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 3, 2006

**SUBJECT:** Henderson County Public Schools Financial Report –  
February 2006

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

**Information only, consent approval requested.**

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of February 28, 2006

		<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	\$ -	\$ 7,306	\$ 295,368	\$ (7,306)
3211	Textbook Allotment	791,401	100,079	116,659	691,322
3320	More at Four Grant Revenues	29,257	16,774	8,544	12,483
3390	Other State Allocations	131,075	93,030	63,625	38,045
3720	Medicaid Reimbursement	90,606	66,266	25,729	24,340
3730	N.C. Medicaid Admin. Outreach	-	30,292	68,921	(30,292)
3790	Other Restricted Federal Grants	20,000	20,000	26,144	-
3860	R.O.T.C.	101,805	72,451	62,342	29,354
4110	County Appropriation	16,891,418	11,425,625	10,761,523	5,465,793
4230,40,50	Tuition	36,250	19,626	13,311	16,624
4410	Fines & Forfeitures	662,500	430,861	403,854	231,639
4420	Rental of School Property	4,250	1,634	1,594	2,616
4430	Contributions and Donations	10,000	14,595	9,375	(4,595)
4440	ABC Revenues	56,000	30,790	29,425	25,210
4450	Interest Earned on Investments	95,785	66,313	52,511	29,472
4490	Misc. Local Operating Revenues	438,053	9,332	62,609	428,721
4820	Sale of Confiscated Vehicle	1,283	1,183	79,593	100
4840	Insurance Settlement on School Property	-	-	40	-
4880	Indirect Cost Allocated	129,795	29,168	85,833	100,627
4890	Other Restricted Local Revenues	12,520	12,320	13,320	200
4910	Fund Balance Appropriated	1,811,853	-	-	1,811,853
<b>TOTAL LOCAL FUND REVENUES</b>		<b><u>\$ 21,313,851</u></b>	<b><u>\$ 12,447,645</u></b>	<b><u>\$ 12,180,320</u></b>	<b><u>\$ 8,866,206</u></b>
<i>% of BUDGET</i>			<i>58.40%</i>	<i>60.08%</i>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100	Regular Instructional Programs	\$ 6,947,054	\$ 3,383,776	\$ 2,841,057	\$ 3,563,278
5200	Special Instructional Programs	712,090	286,639	395,182	425,451
5400	Co-Curricular Instructional Programs	558,188	330,206	261,269	227,982
5800	Student Services	456,900	221,529	188,660	235,371
5900	Other Instructional Programs	1,132,073	801,704	632,160	330,369
<b>Total Instructional Programs</b>		<b><u>\$ 9,806,305</u></b>	<b><u>\$ 5,023,854</u></b>	<b><u>\$ 4,318,328</u></b>	<b><u>\$ 4,782,451</u></b>
<i>% of BUDGET</i>			<i>51.23%</i>	<i>44.11%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of February 28, 2006

	<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To Date</u>	<u>Current Budget Balance Remaining</u>
<b>6000 SUPPORTING SERVICES PROGRAMS</b>				
6100 Pupil Support Services	\$ 132,985	\$ 78,884	\$ 83,182	\$ 54,101
6200 Instructional Staff Support Services	179,585	118,915	105,130	60,670
6300 Administrative Support Services	1,515,274	862,431	791,200	652,843
6400 School Administration Support Services	968,150	619,089	514,211	349,061
6500 Business Support Services	6,221,246	4,395,847	3,985,364	1,825,399
6600 Central Support Services	960,330	627,676	515,128	332,654
6900 Other Supporting Services	1,211,426	741,277	623,789	470,149
<b>Total Supporting Services Programs</b>	<u>\$ 11,188,996</u>	<u>\$ 7,444,119</u>	<u>\$ 6,618,004</u>	<u>\$ 3,744,877</u>
<i>% of BUDGET</i>		<i>66.53%</i>	<i>64.96%</i>	
<b>7000 COMMUNITY SERVICES PROGRAMS</b>				
7100 Regular Community Services	\$ 50,000	\$ 26,306	\$ 27,228	\$ 23,694
7900 Other Community Services-Employee Benefits	550	290	371	260
<b>Total Community Services Programs</b>	<u>\$ 50,550</u>	<u>\$ 26,596</u>	<u>\$ 27,599</u>	<u>\$ 23,954</u>
<i>% of BUDGET</i>		<i>52.61%</i>	<i>54.64%</i>	
<b>8000 NON-PROGRAMMED CHARGES</b>				
8100 Payments to Other Government Units	\$ 268,000	\$ 186,708	\$ 166,658	\$ 81,292
<b>Total Payments to Other Governmental Units</b>	<u>\$ 268,000</u>	<u>\$ 186,708</u>	<u>\$ 166,658</u>	<u>\$ 81,292</u>
<i>% of BUDGET</i>		<i>69.67%</i>	<i>68.02%</i>	
<b>TOTAL LOCAL FUND EXPENDITURES</b>	<u><u>\$ 21,313,851</u></u>	<u><u>\$ 12,681,277</u></u>	<u><u>\$ 11,130,589</u></u>	<u><u>\$ 8,632,574</u></u>
<i>% of BUDGET</i>		<i>59.50%</i>	<i>54.90%</i>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<u><u>\$ (233,632)</u></u>	<u><u>\$ 1,049,731</u></u>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of February 28, 2006

	<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>				
Sales & Use Tax Refund	\$ -	\$ 907	\$ 130,898	\$ -
County Appropriation	1,400,000	940,255	1,399,951	459,745
County Capital Maintenance Appropriation	200,000	-	-	200,000
Investment Income	75,000	34,897	41,195	40,103
Bell South Property Purchase	3,500	3,500	-	-
Sale of Surplus Property	4,660	4,657	4,675	3
Fixed Asset Insurance Settlement	-	905	32,427	(905)
Fund Balance Appropriated	264,920	-	-	264,920
Restricted Fund Balance Appropriated	646,500	-	-	646,500
<b>TOTAL REVENUES</b>	<b>\$ 2,594,580</b>	<b>\$ 985,122</b>	<b>\$ 1,609,146</b>	<b>\$ 1,609,458</b>
<i>% of BUDGET</i>		<i>37.97%</i>	<i>66.02%</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	152,332	112,503	65,168
Painting	35,000	27,760	24,620	7,241
Covered Walks and Doors	14,164	14,164	-	-
Ceiling Repair	8,953	8,953	11,400	-
Door Replacement/Partitions	63,350	63,344	9,002	6
ADA Requirements	12,000	-	24,331	12,000
Paving	135,000	-	38,442	135,000
Roof Repair	83,472	83,472	453,245	(0)
Building Repair/Refurbishment	556,190	251,805	228,521	304,385
Site Prep & Off-Site Utilities	29,000	28,982	28,094	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	-	-	198,794	-
Land Purchase	-	-	5,288	-
Hillandale School Architect Fees	-	-	40,289	-
<b>TOTAL CATEGORY I</b>	<b>\$ 2,020,629</b>	<b>\$ 741,958</b>	<b>\$ 1,435,876</b>	<b>\$ 1,278,671</b>
<i>% of BUDGET</i>		<i>36.72%</i>	<i>71.03%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of February 28, 2006

	<b>Current Budget</b>	<b>Current Year-To- Date</b>	<b>Prior Year-To- Date</b>	<b>Current Budget Balance Remaining</b>
<b><u>Category II-Furnishings and Equipment</u></b>				
System Wide Technology	\$ 30,000	\$ 7,637	\$ 10,128	\$ 22,363
Custodial Equipment and Repairs	39,000	33,408	53,966	5,592
Furniture	123,660	114,277	143,881	9,383
<b>TOTAL CATEGORY II</b>	<b>\$ 192,660</b>	<b>\$ 155,321</b>	<b>\$ 207,975</b>	<b>\$ 37,339</b>
<i>% of BUDGET</i>		<i>80.62%</i>	<i>72.74%</i>	
 <b><u>Category III-Vehicles</u></b>				
Vehicles & Moving Equipment	\$ 381,291	\$ 207,993	\$ -	\$ 173,298
<b>TOTAL CATEGORY III</b>	<b>\$ 381,291</b>	<b>\$ 207,993</b>	<b>\$ -</b>	<b>\$ 173,298</b>
<i>% of BUDGET</i>		<i>54.55%</i>	<i>0.00%</i>	
 <b><u>TOTAL EXPENDITURES</u></b>	 <b>\$ 2,594,580</b>	 <b>\$ 1,105,271</b>	 <b>\$ 1,643,851</b>	 <b>\$ 1,489,309</b>
<i>% of BUDGET</i>		<i>42.60%</i>	<i>67.44%</i>	
 <b>EXCESS OF EXPENDITURES OVER REVENUES</b>		 <b>\$ (120,150)</b>	 <b>\$ (34,705)</b>	