

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** May 1, 2006

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

**Information only, consent approval requested.**

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of March 31, 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	\$ 7,306	\$ 295,368	\$ -
3211	Textbook Allotment	791,401	103,979	127,702	687,422
3320	More at Four Grant Revenues	29,257	20,473	10,324	8,784
3390	Other State Allocations	131,075	116,313	67,394	14,762
3690	Exceptional Children Reading Grant	-	8,000	-	(8,000)
3720	Medicaid Reimbursement	90,606	92,676	45,160	(2,070)
3730	N.C. Medicaid Admin. Outreach	30,295	30,292	68,921	3
3790	Other Restricted Federal Grants	20,000	20,000	26,144	-
3860	R.O.T.C.	101,805	81,694	62,342	20,111
4110	County Appropriation	16,891,418	12,702,137	12,126,473	4,189,281
4230,40,50	Tuition	36,250	24,406	18,031	11,844
4410	Fines & Forfeitures	662,500	476,839	448,778	185,661
4420	Rental of School Property	4,250	1,634	2,306	2,616
4430	Contributions and Donations	11,200	21,796	18,825	(10,596)
4440	ABC Revenues	56,000	30,790	29,425	25,210
4450	Interest Earned on Investments	95,785	67,263	55,784	28,522
4490	Misc. Local Operating Revenues	438,053	21,948	171,905	416,105
4820	Sale of Confiscated Vehicle	1,283	1,183	80,689	100
4840	Insurance Settlement on School Property	-	-	40	-
4880	Indirect Cost Allocated	129,795	65,812	136,991	63,983
4890	Other Restricted Local Revenues	12,520	13,583	13,320	(1,063)
4910	Fund Balance Appropriated	1,811,853	-	-	1,811,853
<b>TOTAL LOCAL FUND REVENUES</b>		<b>\$ 21,352,652</b>	<b>\$ 13,908,124</b>	<b>\$ 13,805,922</b>	<b>\$ 7,444,528</b>
<i>% of BUDGET</i>			<i>65.14%</i>	<i>67.85%</i>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100	Regular Instructional Programs	\$ 6,948,201	\$ 3,665,149	\$ 3,059,202	\$ 3,283,052
5200	Special Instructional Programs	712,090	312,927	418,000	399,163
5400	Co-Curricular Instructional Programs	558,188	438,677	360,056	119,511
5800	Student Services	456,900	280,597	211,743	176,303
5900	Other Instructional Programs	1,132,073	879,126	684,783	252,947
<b>Total Instructional Programs</b>		<b>\$ 9,807,452</b>	<b>\$ 5,576,476</b>	<b>\$ 4,733,784</b>	<b>\$ 4,230,976</b>

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

		<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To Date</u>	<u>Current Budget Balance Remaining</u>
	<i>% of BUDGET</i>		<b>56.86%</b>	<b>48.09%</b>	
<b>6000</b>	<b>SUPPORTING SERVICES PROGRAMS</b>				
6100	Pupil Support Services	\$ 132,985	\$ 91,359	\$ 88,874	\$ 41,626
6200	Instructional Staff Support Services	179,585	134,637	118,171	44,948
6300	Administrative Support Services	1,545,569	937,179	867,247	608,390
6400	School Administration Support Services	968,203	683,257	585,130	284,946
6500	Business Support Services	6,228,552	4,955,210	4,539,835	1,273,342
6600	Central Support Services	960,330	689,450	595,466	270,880
6900	Other Supporting Services	1,211,426	821,819	704,735	389,607
	<b>Total Supporting Services Programs</b>	<u><b>\$ 11,226,650</b></u>	<u><b>\$ 8,312,911</b></u>	<u><b>\$ 7,499,458</b></u>	<u><b>\$ 2,913,739</b></u>
	<i>% of BUDGET</i>		<b>74.05%</b>	<b>73.46%</b>	
<b>7000</b>	<b>COMMUNITY SERVICES PROGRAMS</b>				
7100	Regular Community Services	\$ 50,000	\$ 29,937	\$ 33,768	\$ 20,063
7900	Other Community Services-Employee Benefits	550	289	371	261
	<b>Total Community Services Programs</b>	<u><b>\$ 50,550</b></u>	<u><b>\$ 30,226</b></u>	<u><b>\$ 34,139</b></u>	<u><b>\$ 20,324</b></u>
	<i>% of BUDGET</i>		<b>59.79%</b>	<b>67.59%</b>	
<b>8000</b>	<b>NON-PROGRAMMED CHARGES</b>				
8100	Payments to Other Government Units	\$ 268,000	\$ 214,203	\$ 188,079	\$ 53,797
	<b>Total Payments to Other Governmental Units</b>	<u><b>\$ 268,000</b></u>	<u><b>\$ 214,203</b></u>	<u><b>\$ 188,079</b></u>	<u><b>\$ 53,797</b></u>
	<i>% of BUDGET</i>		<b>79.93%</b>	<b>76.77%</b>	
	<b>TOTAL LOCAL FUND EXPENDITURES</b>	<u><u><b>\$ 21,352,652</b></u></u>	<u><u><b>\$ 14,133,816</b></u></u>	<u><u><b>\$ 12,455,460</b></u></u>	<u><u><b>\$ 7,218,836</b></u></u>
	<i>% of BUDGET</i>		<b>66.19%</b>	<b>61.21%</b>	
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<u><u><b>\$ (225,692)</b></u></u>	<u><u><b>\$ 1,350,462</b></u></u>	

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

	<b>Current Budget</b>	<b>Current Year-To- Date</b>	<b>Prior Year-To- Date</b>	<b>Current Budget Balance Remaining</b>
<b>REVENUES:</b>				
Sales & Use Tax Refund	\$ -	\$ 907	\$ 130,898	\$ -
County Appropriation	1,400,000	1,068,195	1,578,366	331,805
County Capital Maintenance Appropriation	200,000	-	-	200,000
Investment Income	75,000	34,897	46,024	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>\$ 1,113,061</b>	<b>\$ 1,792,390</b>	<b>\$ 1,481,519</b>
<i>% of BUDGET</i>		<i>42.90%</i>	<i>73.54%</i>	

**EXPENDITURES:**

**Category I - Land and Buildings**

Energy Management Systems	\$ 50,000	\$ -	\$ 111,714	\$ 50,000
HVAC Systems	60,000	2,222	162,339	57,778
Gym Floors (Refinishing)	106,000	105,770	-	230
Carpeting and Vinyl	217,500	162,926	112,503	54,574
Painting	35,000	27,760	26,420	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	9,205	6
ADA Requirements	12,000	-	24,331	12,000
Paving	135,000	-	38,442	135,000
Roof Repair	83,472	83,472	485,343	(0)
Building Repair/Refurbishment	556,190	262,114	235,199	294,076
Site Prep & Off-Site Utilities	29,000	28,982	28,094	18
Dana Sewer Project	200,000	-	-	200,000
Etowah Sewer Project	200,000	7,096	-	192,904
HHS Structure Failure	250,000	-	-	250,000
Waste Water Disposal	-	-	216,781	-
Land Purchase	-	-	10,288	-
Hillandale School Architect Fees	-	-	63,289	-
<b>TOTAL CATEGORY I</b>	<b>\$ 2,020,629</b>	<b>\$ 766,802</b>	<b>\$ 1,535,348</b>	<b>\$ 1,253,827</b>
<i>% of BUDGET</i>		<i>37.95%</i>	<i>75.95%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY FUND  
as of March 31, 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	\$ 9,085	\$ 12,228	\$ 20,915
Custodial Equipment and Repairs	39,000	40,325	69,871	(1,325)
Furniture	123,660	114,277	145,296	9,383
<b>TOTAL CATEGORY II</b>	<b>\$ 192,660</b>	<b>\$ 163,687</b>	<b>\$ 227,395</b>	<b>\$ 28,973</b>
<i>% of BUDGET</i>		<i>84.96%</i>	<i>79.54%</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>\$ 1,138,482</b>	<b>\$ 1,762,743</b>	<b>\$ 1,456,098</b>
<i>% of BUDGET</i>		<i>43.88%</i>	<i>72.32%</i>	
 <b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b>\$ (25,420)</b>	<b>\$ 29,647</b>	