

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** June 5, 2006

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of April 30, 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	230,318	262,793	561,083
3320	More at Four Grant Revenues	29,257	24,172	12,104	5,085
3390	Other State Allocations	131,075	126,411	77,350	4,664
3690	Exceptional Children Reading Grant	10,000	11,400	-	(1,400)
3720	Medicaid Reimbursement	92,677	92,676	47,608	1
3730	N.C. Medicaid Admin. Outreach	30,295	30,292	68,921	3
3790	Other Restricted Federal Grants	20,000	20,000	27,584	-
3860	R.O.T.C.	101,805	81,694	71,405	20,111
4110	County Appropriation	16,891,418	14,334,838	13,568,258	2,556,580
4230,40,50	Tuition	36,250	24,684	19,187	11,566
4410	Fines & Forfeitures	662,500	545,368	503,439	117,132
4420	Rental of School Property	4,250	1,634	3,899	2,616
4430	Contributions and Donations	17,901	21,796	37,705	(3,895)
4440	ABC Revenues	56,000	30,790	40,225	25,210
4450	Interest Earned on Investments	95,785	72,978	62,859	22,807
4490	Misc. Local Operating Revenues	438,053	22,057	180,124	415,996
4820	Sale of Confiscated Vehicle	1,283	2,392	82,056	(1,109)
4840	Insurance Settlement on School Property	-	-	40	-
4880	Indirect Cost Allocated	129,795	101,969	136,991	27,826
4890	Other Restricted Local Revenues	13,020	13,583	13,320	(563)
4910	Fund Balance Appropriated	1,817,251	-	-	1,817,251
<b>TOTAL LOCAL FUND REVENUES</b>		<b><u>\$ 21,377,322</u></b>	<b><u>\$ 15,796,358</u></b>	<b><u>\$ 15,511,236</u></b>	<b><u>\$ 5,580,964</u></b>
<i>% of BUDGET</i>			<i>73.89%</i>	<i>76.01%</i>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100	Regular Instructional Programs	\$ 6,953,435	\$ 4,146,410	\$ 3,562,470	\$ 2,807,025
5200	Special Instructional Programs	727,689	350,509	444,156	377,180
5400	Co-Curricular Instructional Programs	558,947	450,901	374,365	108,046
5800	Student Services	456,932	322,151	234,890	134,781
5900	Other Instructional Programs	1,132,073	935,065	727,923	197,008
<b>Total Instructional Programs</b>		<b><u>\$ 9,829,076</u></b>	<b><u>\$ 6,205,036</u></b>	<b><u>\$ 5,343,804</u></b>	<b><u>\$ 3,624,040</u></b>
<i>% of BUDGET</i>			<i>63.13%</i>	<i>54.23%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of April 30, 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	\$ 95,723	\$ 106,418	\$ 37,262
6200 Instructional Staff Support Services	179,585	151,571	133,477	28,014
6300 Administrative Support Services	1,545,569	999,289	927,504	546,280
6400 School Administration Support Services	968,203	755,731	687,393	212,472
6500 Business Support Services	6,228,598	5,323,961	5,177,025	904,637
6600 Central Support Services	960,330	752,112	666,803	208,218
6900 Other Supporting Services	1,214,426	913,163	784,957	301,263
<b>Total Supporting Services Programs</b>	<b><u>\$ 11,229,696</u></b>	<b><u>\$ 8,991,550</u></b>	<b><u>\$ 8,483,577</u></b>	<b><u>\$ 2,238,146</u></b>
<i>% of BUDGET</i>		<i>80.07%</i>	<i>82.75%</i>	
<b>7000 COMMUNITY SERVICES PROGRAMS</b>				
7100 Regular Community Services	\$ 50,000	\$ 42,079	\$ 35,972	\$ 7,921
7900 Other Community Services-Employee Benefits	550	289	371	261
<b>Total Community Services Programs</b>	<b><u>\$ 50,550</u></b>	<b><u>\$ 42,368</u></b>	<b><u>\$ 36,343</u></b>	<b><u>\$ 8,182</u></b>
<i>% of BUDGET</i>		<i>83.81%</i>	<i>66.01%</i>	
<b>8000 NON-PROGRAMMED CHARGES</b>				
8100 Payments to Other Government Units	\$ 268,000	\$ 238,778	\$ 232,409	\$ 29,222
<b>Total Payments to Other Governmental Units</b>	<b><u>\$ 268,000</u></b>	<b><u>\$ 238,778</u></b>	<b><u>\$ 232,409</u></b>	<b><u>\$ 29,222</u></b>
<i>% of BUDGET</i>		<i>89.10%</i>	<i>94.86%</i>	
<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b><u>\$ 21,377,322</u></b>	<b><u>\$ 15,477,732</u></b>	<b><u>\$ 14,096,133</u></b>	<b><u>\$ 5,899,590</u></b>
<i>% of BUDGET</i>		<i>72.40%</i>	<i>69.08%</i>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b><u>\$ 318,626</u></b>	<b><u>\$ 1,415,103</u></b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of April 30, 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	1,100,487	1,647,818	299,514
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	-	20,262	32,427	(20,262)
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>\$ 1,164,710</b>	<b>\$ 1,861,842</b>	<b>\$ 1,429,870</b>
<i>% of BUDGET</i>		<i>44.89%</i>	<i>71.74%</i>	

**EXPENDITURES:**

**Category I - Land and Buildings**

Energy Management Systems	\$ 50,000	\$ 24,795	\$ 112,145	\$ 25,205
HVAC Systems	30,000	2,222	176,844	27,778
Gym Floors (Refinishing)	106,000	105,770	-	230
Carpeting and Vinyl	217,500	179,402	129,517	38,098
Painting	35,000	27,760	33,785	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	10,189	6
ADA Requirements	19,000	-	24,331	19,000
Paving	135,000	4,200	38,442	130,800
Roof Repair	83,472	83,472	527,371	(0)
Lighting	-	-	7,800	-
Building Repair/Refurbishment	554,864	283,404	244,790	271,460
Site Prep & Off-Site Utilities	29,000	28,982	31,119	18
Dana Project Contingency	200,000	-	-	200,000
Etowah Sewer Project	200,000	12,046	-	187,954
HHS Structural Failure	250,000	-	-	250,000
Waste Water Disposal	-	-	242,593	-
Land Purchase	-	-	10,288	-
Hillandale School Architect Fees	-	-	63,289	-
<b>TOTAL CATEGORY I</b>	<b>\$ 1,996,303</b>	<b>\$ 838,514</b>	<b>\$ 1,663,903</b>	<b>\$ 1,157,789</b>
<i>% of BUDGET</i>		<i>42.00%</i>	<i>76.35%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY FUND  
as of April 30, 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	\$ 53,000	\$ 10,561	\$ 15,963	\$ 42,439
Custodial Equipment and Repairs	40,326	40,325	69,871	1
Furniture	123,660	114,277	146,501	9,383
<b>TOTAL CATEGORY II</b>	<b>\$ 216,986</b>	<b>\$ 165,163</b>	<b>\$ 232,335</b>	<b>\$ 51,823</b>
<i>% of BUDGET</i>		<i>76.12%</i>	<i>81.27%</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>\$ 1,211,669</b>	<b>\$ 1,896,238</b>	<b>\$ 1,382,911</b>
<i>% of BUDGET</i>		<i>46.70%</i>	<i>73.06%</i>	
 <b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b>\$ (46,960)</b>	<b>\$ (34,396)</b>	