

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** November 6, 2006

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
**as of September 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	\$ 154,050	\$ 37,258	\$ -	\$ 116,792
3211	Textbook Allotment	853,150	-	-	853,150
3320	More at Four Grant Revenues	478,060	9,738	-	468,322
3390	Other State Allocations	30,800	5,132	20,196	25,668
3690	Other Restricted Federal Grants	10,000	8,000	-	2,000
3720	Medicaid Reimbursement	-	7,680	22,677	(7,680)
3730	N.C. Medicaid Admin. Outreach	-	39,132	-	(39,132)
3790	Other Restricted Federal Grants	40,425	-	-	40,425
3860	R.O.T.C.	166,770	25,705	18,125	141,065
4110	County Appropriation	17,705,127	4,426,282	3,773,605	13,278,845
4230,40,50	Tuition	44,028	14,144	6,370	29,884
4410	Fines & Forfeitures	640,000	106,453	90,441	533,547
4420	Rental of School Property	4,500	2,651	1,409	1,849
4430	Contributions and Donations	-	3,500	-	(3,500)
4440	ABC Revenues	58,600	-	-	58,600
4450	Interest Earned on Investments	110,000	146,724	20,497	(36,724)
4490	Misc. Local Operating Revenues	258,410	943	702	257,467
4820	Disposal of School Fixed Assets	159,500	2,654	1,306	156,846
4880	Indirect Cost Allocated	360,310	-	-	360,310
4890	Other Restricted Local Revenues	-	3,500	1,800	(3,500)
4910	Fund Balance Appropriated	659,280	-	-	659,280
<b>TOTAL LOCAL FUND REVENUES</b>		<b>\$ 21,733,010</b>	<b>\$ 4,839,496</b>	<b>\$ 3,957,128</b>	<b>\$ 16,893,514</b>
<i>% of BUDGET</i>			<i>22.27%</i>	<i>*</i>	

**\* Prior year budget was not approved until the October Board meeting.**

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100	Regular Instructional Programs	\$ 6,187,805	\$ 902,232	\$ 1,022,581	\$ 5,285,573
5200	Special Instructional Programs	1,024,320	81,589	56,664	942,731
5400	Co-Curricular Instructional Programs	627,837	93,605	16,861	534,232
5800	Student Services	538,370	45,891	35,546	492,479
5900	Other Instructional Programs	1,497,197	425,193	321,246	1,072,004
<b>Total Instructional Programs</b>		<b>\$ 9,875,529</b>	<b>\$ 1,548,510</b>	<b>\$ 1,452,898</b>	<b>\$ 8,327,019</b>
<i>% of BUDGET</i>			<i>15.68%</i>	<i>*</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of September 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</b>	<b>SUPPORTING SERVICES PROGRAMS</b>				
6100	Pupil Support Services	\$ 109,905	\$ 26,465	\$ 32,159	\$ 83,440
6200	Instructional Staff Support Services	159,180	27,239	39,831	131,941
6300	Administrative Support Services	1,244,114	375,804	309,524	868,310
6400	School Administration Support Services	680,805	116,085	160,579	564,720
6500	Business Support Services	6,995,876	1,539,385	1,442,842	5,456,491
6600	Central Support Services	1,164,597	262,950	256,635	901,647
6900	Other Supporting Services	1,166,691	301,498	254,549	865,193
	<b>Total Supporting Services Programs</b>	<b>\$ 11,521,168</b>	<b>\$ 2,649,426</b>	<b>\$ 2,496,119</b>	<b>\$ 8,871,742</b>
	<i>% of BUDGET</i>		<i>23.00%</i>	*	
<b>7000</b>	<b>COMMUNITY SERVICES PROGRAMS</b>				
7100	Regular Community Services	\$ 50,763	\$ 17,249	\$ 15,051	\$ 33,514
7900	Other Community Services-Employee Benefits	550	-	28	550
	<b>Total Community Services Programs</b>	<b>\$ 51,313</b>	<b>\$ 17,249</b>	<b>\$ 15,079</b>	<b>\$ 34,064</b>
	<i>% of BUDGET</i>		<i>33.62%</i>	*	
<b>8000</b>	<b>NON-PROGRAMMED CHARGES</b>				
8100	Payments to Other Government Units	\$ 285,000	\$ 51,215	\$ 51,540	\$ 233,785
	<b>Total Payments to Other Governmental Units</b>	<b>\$ 285,000</b>	<b>\$ 51,215</b>	<b>\$ 51,540</b>	<b>\$ 233,785</b>
	<i>% of BUDGET</i>		<i>17.97%</i>	*	
	<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 21,733,010</b>	<b>\$ 4,266,400</b>	<b>\$ 4,015,636</b>	<b>\$ 17,466,610</b>
	<i>% of BUDGET</i>		<i>19.63%</i>	*	
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 573,096</b>	<b>\$ (58,508)</b>	

\* Prior year budget was not approved until the October Board meeting.

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
**as of September 30, 2006**

	<u>Current Budget*</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Purchase Orders Outstanding</u>	<u>Current Budget Balance Remaining</u>
<b>REVENUES:</b>					
Sales & Use Tax Refund	\$ 19,715	\$ -	\$ -		\$ -
County Appropriation	2,258,300	818,753	243,372		1,439,547
County Capital Maintenance Appropriation	580,700	-	-		580,700
Investment Income	15,000	16,397	5,824		(1,397)
Fixed Asset Insurance Settlement	-	402	150		(402)
Fund Balance Appropriated	408,220	-	-		408,220
Restricted Fund Balance Appropriated	530,855	-	-		530,855
<b>TOTAL REVENUES</b>	<b><u>\$ 3,812,790</u></b>	<b><u>\$ 835,552</u></b>	<b><u>\$ 249,346</u></b>		<b><u>\$ 2,977,238</u></b>
<i>% of BUDGET</i>		<i>21.91%</i>	<i>**</i>		

**\* Reflects budget amendment included in the Consent Agenda for 10/9/06 Board meeting.**

**\*\* Prior year budget was not approved until the October Board meeting.**

**EXPENDITURES:**

**Category I - Land and Buildings**

Energy Management Systems	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
HVAC Systems	75,000	-	-	706	75,000
Gym Floors (Refinishing)	25,000	19,800	105,770	-	5,200
Carpeting and Vinyl	318,160	31,658	99,765	18,633	286,502
Painting	28,300	9,550	3,950	-	18,750
Covered Walks and Doors	-	-	-	-	-
Ceiling Repair	7,500	5,070	-	1,615	2,430
Door Replacement/Partitions	-	-	57,262	-	-
Door Lock Replacement	3,322	-	-	3,321	3,322
ADA Requirements	39,715	9,715	-	-	30,000
Paving	227,130	177,754	-	7,000	49,376
Roof Repair	306,421	106,648	42,060	199,773	199,773
Lighting	-	-	-	-	-
Building Repair/Refurbishment	476,047	251,024	121,118	94,229	225,023
Site Prep & Off-Site Utilities	31,650	29,800	12,032	1,850	1,850
Dana Project Contingency	-	-	-	-	-
Etowah Sewer Project	136,028	124,308	-	11,720	11,720
HHS Structural Failure	433,112	147,653	-	285,459	285,459
Waste Water Disposal	-	-	-	-	-
Land Purchase	-	-	-	-	-
Hillandale School Architect Fees	-	-	-	-	-
<b>TOTAL CATEGORY I</b>	<b><u>\$ 2,182,385</u></b>	<b><u>\$ 912,979</u></b>	<b><u>\$ 441,957</u></b>	<b><u>\$ 624,307</u></b>	<b><u>\$ 1,269,406</u></b>
<i>% of BUDGET</i>		<i>41.83%</i>	<i>**</i>	<i>28.61%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY FUND  
as of September 30, 2006**

	<u>Current Budget*</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Purchase Orders Outstanding</u>	<u>Current Budget Balance Remaining</u>
<b><u>Category II-Furnishings and Equipment</u></b>					
System Wide Technology	\$ 455,690	\$ 169,285	\$ -	\$ 18,040	\$ 286,405
Custodial Equipment and Repairs	80,600	20,532	24,755	-	60,068
Waste Water Disposal	28,000	-	-	-	28,000
Furniture	705,790	224,350	35,856	206,556	481,440
<b>TOTAL CATEGORY II</b>	<b><u>\$ 1,270,080</u></b>	<b><u>\$ 414,166</u></b>	<b><u>\$ 60,611</u></b>	<b><u>\$ 224,596</u></b>	<b><u>\$ 855,914</u></b>
<i>% of BUDGET</i>		<i>32.61%</i>	<i>**</i>	<i>17.68%</i>	
 <b><u>Category III-Vehicles</u></b>					
Vehicles & Moving Equipment	\$ 360,325	\$ 161,747	\$ 126,291	\$ 153,027	\$ 198,578
<b>TOTAL CATEGORY III</b>	<b><u>\$ 360,325</u></b>	<b><u>\$ 161,747</u></b>	<b><u>\$ 126,291</u></b>	<b><u>\$ 153,027</u></b>	<b><u>\$ 198,578</u></b>
<i>% of BUDGET</i>		<i>44.89%</i>	<i>**</i>	<i>42.47%</i>	
 <b><u>TOTAL EXPENDITURES</u></b>	 <b><u>\$ 3,812,790</u></b>	 <b><u>\$ 1,488,893</u></b>	 <b><u>\$ 628,859</u></b>	 <b><u>\$ 1,001,931</u></b>	 <b><u>\$ 2,323,897</u></b>
<i>% of BUDGET</i>		<i>39.05%</i>	<i>**</i>	<i>26.28%</i>	
 <b>EXCESS OF EXPENDITURES OVER REVENUES</b>		 <b><u>\$ (653,341)</u></b>	 <b><u>\$ (379,513)</u></b>	 <b><u>\$ (1,001,931)</u></b>	

\* Reflects budget amendment included in the Consent Agenda for 10/9/06 Board meeting.

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