

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** January 2, 2007

**SUBJECT:** Henderson County Public Schools Financial Reports –  
November 2006

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools November 2006 Financial Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the School System's November 2006 Financial Reports as presented.

**Suggested Motion:**

**I move that the Board of Commissioners approve the November 2006 Henderson County Public Schools Financial Reports as presented.**

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of November 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	\$ (24,166)	\$ -	\$ 178,216
3211	Textbook Allotment	853,150	113,857	88,967	739,293
3320	More at Four Grant Revenues	478,060	150,995	5,677	327,065
3390	Other State Allocations	30,800	10,264	32,967	20,536
3690	Other Restricted Federal Grants	10,000	8,000	-	2,000
3720	Medicaid Reimbursement	12,441	12,708	52,296	(267)
3730	N.C. Medicaid Admin. Outreach	39,132	39,132	-	-
3790	Other Restricted Federal Grants	40,425	6,196	20,000	34,229
3860	R.O.T.C.	166,770	67,492	36,250	99,278
4110	County Appropriation	17,705,127	7,377,136	7,495,531	10,327,991
4230,40,50	Tuition	44,028	15,776	10,488	28,252
4410	Fines & Forfeitures	640,000	292,810	288,441	347,190
4420	Rental of School Property	4,500	2,651	1,409	1,849
4430	Contributions and Donations	9,350	9,350	8,000	-
4440	ABC Revenues	58,600	13,824	15,138	44,776
4450	Interest Earned on Investments	110,000	56,821	32,866	53,179
4490	Misc. Local Operating Revenues	258,410	2,693	8,685	255,717
4820	Disposal of School Fixed Assets	162,154	2,874	1,306	159,280
4880	Indirect Cost Allocated	360,310	59,324	29,168	300,986
4890	Other Restricted Local Revenues	3,500	4,400	12,020	(900)
4910	Fund Balance Appropriated	659,280	-	-	659,280
<b>TOTAL LOCAL FUND REVENUES</b>		<b>\$ 21,800,087</b>	<b>\$ 8,222,137</b>	<b>\$ 8,139,209</b>	<b>\$ 13,577,950</b>
<i>% of BUDGET</i>			<i>37.72%</i>	<i>38.32%</i>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100	Regular Instructional Programs	\$ 6,237,143	\$ 2,499,659	\$ 2,427,162	\$ 3,737,484
5200	Special Instructional Programs	1,029,124	347,800	202,526	681,324
5400	Co-Curricular Instructional Programs	627,837	317,285	287,451	310,552
5800	Student Services	538,370	176,673	158,955	361,697
5900	Other Instructional Programs	1,500,202	770,760	639,910	729,442
<b>Total Instructional Programs</b>		<b>\$ 9,932,676</b>	<b>\$ 4,112,177</b>	<b>\$ 3,716,004</b>	<b>\$ 5,820,499</b>
<i>% of BUDGET</i>			<i>41.40%</i>	<i>37.96%</i>	

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE FUND  
as of November 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	\$ 67,065	\$ 66,181	\$ 42,840
6200	Instructional Staff Support Services	159,180	68,070	78,650	91,110
6300	Administrative Support Services	1,247,102	530,547	656,294	716,555
6400	School Administration Support Services	681,093	279,773	379,589	401,320
6500	Business Support Services	6,999,030	2,740,054	2,661,797	4,258,976
6600	Central Support Services	1,164,597	421,015	447,974	743,582
6900	Other Supporting Services	1,170,191	521,058	479,164	649,133
	<b>Total Supporting Services Programs</b>	<b>\$ 11,531,098</b>	<b>\$ 4,627,582</b>	<b>\$ 4,769,649</b>	<b>\$ 6,903,516</b>
	<i>% of BUDGET</i>		<i>40.13%</i>	<i>42.84%</i>	
<b>7000</b>	<b>COMMUNITY SERVICES PROGRAMS</b>				
7100	Regular Community Services	\$ 50,763	\$ 19,891	\$ 17,633	\$ 30,872
7900	Other Community Services-Employee Benefits	550	-	33	550
	<b>Total Community Services Programs</b>	<b>\$ 51,313</b>	<b>\$ 19,891</b>	<b>\$ 17,666</b>	<b>\$ 31,422</b>
	<i>% of BUDGET</i>		<i>38.76%</i>	<i>34.95%</i>	
<b>8000</b>	<b>NON-PROGRAMMED CHARGES</b>				
8100	Payments to Other Government Units	\$ 285,000	\$ 107,901	\$ 100,977	\$ 177,099
	<b>Total Payments to Other Governmental Units</b>	<b>\$ 285,000</b>	<b>\$ 107,901</b>	<b>\$ 100,977</b>	<b>\$ 177,099</b>
	<i>% of BUDGET</i>		<i>37.86%</i>	<i>37.68%</i>	
	<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 21,800,087</b>	<b>\$ 8,867,551</b>	<b>\$ 8,604,296</b>	<b>\$ 12,932,536</b>
	<i>% of BUDGET</i>		<i>40.68%</i>	<i>40.51%</i>	
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ (645,414)</b>	<b>\$ (465,087)</b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
**as of November 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>REVENUES:</b>				
Sales & Use Tax Refund	\$ 19,715	\$ -	\$ -	\$ 19,715.00
County Appropriation	2,258,300	1,439,241	722,040	819,059
County Capital Maintenance Appropriation	580,700	-	-	580,700
Investment Income	15,000	44,301	22,772	(29,301)
Bell South Property Purchase	-	-	3,500	-
Sale of Fixed Assets	-	320	4,657	(320)
Fixed Asset Insurance Settlement	-	1,900	150	(1,900)
Fund Balance Appropriated	408,220	-	-	408,220
Restricted Fund Balance Appropriated	530,855	-	-	530,855
<b>TOTAL REVENUES</b>	<b>\$ 3,812,790</b>	<b>\$ 1,485,762</b>	<b>\$ 753,119</b>	<b>\$ 2,327,028</b>
<i>% of BUDGET</i>		<i>38.97%</i>	<i>29.03%</i>	

**EXPENDITURES:**

	<b>Current Budget</b>	<b>Current Year-To- Date</b>	<b>Prior Year-To- Date</b>	<b>Purchase Orders Outstanding</b>	<b>Current Budget Balance Remaining</b>
<b><u>Category I - Land and Buildings</u></b>					
Energy Management Systems	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
HVAC Systems	75,000	5,391	2,222	-	69,609
Gym Floors (Refinishing)	19,800	19,800	105,770	-	-
Carpeting and Vinyl	288,160	50,460	113,670	45,600	192,101
Painting	28,300	16,935	10,020	300	11,065
Ceiling Repair	7,500	6,685	-	-	815
Door Replacement/Partitions	-	-	57,262	-	-
Door Lock Replacement	3,322	3,321	-	-	1
ADA Requirements	39,715	9,715	-	-	30,000
Paving	297,265	182,754	-	114,511	-
Roof Repair	306,671	183,274	60,780	123,397	-
Lighting	-	-	-	-	-
Building Repair/Refurbishment	441,112	347,747	193,564	39,326	54,039
Site Prep & Off-Site Utilities	31,650	29,800	28,982	1,850	-
Dana Project Contingency	-	-	-	-	-
Etowah Sewer Project	136,028	124,308	-	11,719	1
HHS Structural Failure	433,114	433,113	-	-	1
Waste Water Disposal	-	-	3,154	-	-
Land Purchase	-	-	-	-	-
Hillandale School Architect Fees	-	-	-	-	-
<b>TOTAL CATEGORY I</b>	<b>\$ 2,182,637</b>	<b>\$ 1,413,303</b>	<b>\$ 575,424</b>	<b>\$ 336,703</b>	<b>\$ 432,631</b>
<i>% of BUDGET</i>		<i>64.75%</i>	<i>28.48%</i>		

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
**as of November 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><u>Category II-Furnishings and Equipment</u></b>					
System Wide Technology	\$ 455,690	\$ 169,285	\$ 2,626	\$ 51,546	\$ 234,860
Custodial Equipment and Repairs	80,600	34,848	30,330	11,266	34,486
Waste Water Disposal	28,000	2,348	-	-	25,652
Furniture	702,088	327,116	52,227	106,431	268,542
<b>TOTAL CATEGORY II</b>	<b><u>\$ 1,266,378</u></b>	<b><u>\$ 533,596</u></b>	<b><u>\$ 85,183</u></b>	<b><u>\$ 169,242</u></b>	<b><u>\$ 563,540</u></b>
<i>% of BUDGET</i>		<i>42.14%</i>	<i>44.21%</i>	<i>13.36%</i>	
<b><u>Category III-Vehicles</u></b>					
Vehicles & Moving Equipment	\$ 360,325	\$ 161,747	\$ 165,186	\$ 153,027	\$ 45,551
<b>TOTAL CATEGORY III</b>	<b><u>\$ 360,325</u></b>	<b><u>\$ 161,747</u></b>	<b><u>\$ 165,186</u></b>	<b><u>\$ 153,027</u></b>	<b><u>\$ 45,551</u></b>
<i>% of BUDGET</i>		<i>44.89%</i>	<i>43.32%</i>	<i>42.47%</i>	
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 3,809,340</u></b>	<b><u>\$ 2,108,645</u></b>	<b><u>\$ 825,793</u></b>	<b><u>\$ 658,972</u></b>	<b><u>\$ 1,041,722</u></b>
<i>% of BUDGET</i>		<i>55.35%</i>	<i>31.83%</i>	<i>17.30%</i>	
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b><u>\$ (622,883)</u></b>	<b><u>\$ (72,674)</u></b>		