

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** February 6, 2006

**SUBJECT:** Henderson County Public Schools Financial Report –  
December 2005

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of December 31, 2005

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		<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To Date</u>	<u>Current Budget Balance Remaining</u>
<b>REVENUES:</b>					
3211	Textbook Allotment	\$ 791,400	\$ 88,967	\$ 101,027	\$ 702,433
3320	More at Four Grant Revenues	29,257	9,376	4,984	19,881
3390	Other State Allocations	131,075	50,490	51,137	80,585
3720	Medicaid Reimbursement	90,606	52,296	6,651	38,310
3730	N.C. Medicaid Admin. Outreach	-	-	16,398	-
3790	Other Restricted Federal Grants	20,000	20,000	15,000	-
3860	R.O.T.C.	101,805	45,313	45,812	56,492
4110	County Appropriation	16,859,052	9,460,206	8,433,138	7,398,846
4230,40,50	Tuition	36,250	18,708	12,884	17,542
4410	Fines & Forfeitures	662,500	328,150	266,790	334,350
4420	Rental of School Property	4,250	1,409	1,534	2,841
4430	Contributions and Donations	9,000	8,912	83,842	88
4440	ABC Revenues	56,000	15,138	13,767	40,862
4450	Interest Earned on Investments	95,785	38,692	32,158	57,093
4490	Misc. Local Operating Revenues	438,053	8,823	58,354	429,230
4820	Sale of Confiscated Vehicle	1,283	1,306	5,098	(23)
4840	Insurance Settlement on School Property	-	-	40	-
4880	Indirect Cost Allocated	129,795	29,168	56,877	100,627
4890	Other Restricted Local Revenues	12,520	12,220	-	300
4910	Fund Balance Appropriated	1,811,853	-	-	1,811,853
<b>TOTAL LOCAL FUND REVENUES</b>		<u><b>\$ 21,280,484</b></u>	<u><b>\$ 10,189,174</b></u>	<u><b>\$ 9,205,491</b></u>	<u><b>\$ 11,091,310</b></u>
<b>% of BUDGET</b>			<b>47.88%</b>	<b>45.41%</b>	
<b>EXPENDITURES:</b>					
<b>5000</b>	<b>INSTRUCTIONAL PROGRAMS</b>				
5100	Regular Instructional Programs	\$ 6,946,653	\$ 2,695,427	\$ 2,263,393	\$ 4,251,226
5200	Special Instructional Programs	712,090	231,606	338,274	480,484
5400	Co-Curricular Instructional Programs	558,188	301,488	255,167	256,700
5800	Student Services	456,900	178,500	141,979	278,400
5900	Other Instructional Programs	1,132,073	692,923	545,439	439,150
<b>Total Instructional Programs</b>		<u><b>\$ 9,805,904</b></u>	<u><b>\$ 4,099,944</b></u>	<u><b>\$ 3,544,252</b></u>	<u><b>\$ 5,705,960</b></u>
<b>% of BUDGET</b>			<b>41.81%</b>	<b>35.89%</b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of December 31, 2005

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		<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	\$ 132,985	\$ 70,776	\$ 69,743	\$ 62,209
6200	Instructional Staff Support Services	179,585	91,125	82,216	88,460
6300	Administrative Support Services	1,514,674	750,605	476,705	764,069
6400	School Administration Support Services	968,150	441,225	382,781	526,925
6500	Business Support Services	6,192,971	3,010,174	2,690,150	3,182,797
6600	Central Support Services	960,330	494,907	376,262	465,423
6900	Other Supporting Services	1,207,335	561,251	483,369	646,084
	<b>Total Supporting Services Programs</b>	<u><b>\$ 11,156,030</b></u>	<u><b>\$ 5,420,063</b></u>	<u><b>\$ 4,561,226</b></u>	<u><b>\$ 5,735,967</b></u>
	<i>% of BUDGET</i>		<i>48.58%</i>	<i>45.16%</i>	
<b>7000</b>	<b>COMMUNITY SERVICES PROGRAMS</b>				
7100	Regular Community Services	\$ 50,000	\$ 24,529	\$ 25,412	\$ 25,471
7900	Other Community Services-Employee Benefits	550	290	371	260
	<b>Total Community Services Programs</b>	<u><b>\$ 50,550</b></u>	<u><b>\$ 24,819</b></u>	<u><b>\$ 25,783</b></u>	<u><b>\$ 25,731</b></u>
	<i>% of BUDGET</i>		<i>49.10%</i>	<i>51.05%</i>	
<b>8000</b>	<b>NON-PROGRAMMED CHARGES</b>				
8100	Payments to Other Government Units	\$ 268,000	\$ 134,977	\$ 114,002	\$ 133,023
	<b>Total Payments to Other Governmental Units</b>	<u><b>\$ 268,000</b></u>	<u><b>\$ 134,977</b></u>	<u><b>\$ 114,002</b></u>	<u><b>\$ 133,023</b></u>
	<i>% of BUDGET</i>		<i>50.36%</i>	<i>46.53%</i>	
	<b>TOTAL LOCAL FUND EXPENDITURES</b>	<u><u><b>\$ 21,280,484</b></u></u>	<u><u><b>\$ 9,679,803</b></u></u>	<u><u><b>\$ 8,245,263</b></u></u>	<u><u><b>\$ 11,600,681</b></u></u>
	<i>% of BUDGET</i>		<i>45.49%</i>	<i>40.67%</i>	
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<u><u><b>\$ 509,371</b></u></u>	<u><u><b>\$ 960,228</b></u></u>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of December 31, 2005

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	<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>				
County Appropriation	\$ 1,400,000	\$ 797,708	\$ 917,108	\$ 602,292
County Capital Maintenance Appropriation	200,000	-	-	200,000
Investment Income	75,000	22,772	31,233	52,228
Bell South Property Purchase	3,500	3,500	-	-
Sale of Surplus Property	4,660	4,657	4,675	3
Fixed Asset Insurance Settlement	-	150		(150)
Fund Balance Appropriated	264,920	-	-	264,920
Restricted Fund Balance Appropriated	646,500	-		646,500
<b>TOTAL REVENUES</b>	<b><u>\$ 2,594,580</u></b>	<b><u>\$ 828,787</u></b>	<b><u>\$ 953,016</u></b>	<b><u>\$ 1,765,793</u></b>
<i>% of BUDGET</i>		<i>31.94%</i>	<i>45.53%</i>	

**EXPENDITURES:**

**Category I - Land and Buildings**

Energy Management Systems	\$ 50,000	\$ -	\$ 104,677	\$ 50,000
HVAC Systems	60,000	2,222	155,659	57,778
Gym Floors (Refinishing)	106,000	105,770	-	230
Carpeting and Vinyl	217,500	120,535	54,647	96,965
Painting	35,000	11,520	4,125	23,480
Covered Walks and Doors	14,164	-	-	14,164
Ceiling Repair	7,500	-	11,400	7,500
Door Replacement/Partitions	60,000	57,262	7,684	2,738
ADA Requirements	12,000	-	21,431	12,000
Paving	135,000	-	38,442	135,000
Roof Repair	80,000	77,851	300,034	2,149
Building Repair/Refurbishment	564,465	215,254	176,986	349,211
Site Prep & Off-Site Utilities	29,000	28,982	25,524	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	-	-	101,380	-
Land Purchase	-	-	5,288	-
<b>TOTAL CATEGORY I</b>	<b><u>\$ 2,020,629</u></b>	<b><u>\$ 622,550</u></b>	<b><u>\$ 1,007,277</u></b>	<b><u>\$ 1,398,079</u></b>
<i>% of BUDGET</i>		<i>30.81%</i>	<i>58.78%</i>	

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	<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	\$ 30,000	\$ 3,885	\$ 1,805	\$ 26,115
Custodial Equipment and Repairs	39,000	30,598	48,831	8,402
Furniture	123,660	52,904	105,700	70,756
<b>TOTAL CATEGORY II</b>	<b><u>\$ 192,660</u></b>	<b><u>\$ 87,388</u></b>	<b><u>\$ 156,336</u></b>	<b><u>\$ 105,272</u></b>
<i>% of BUDGET</i>		<i>45.36%</i>	<i>62.72%</i>	
 <b><u>Category III-Vehicles</u></b>				
Vehicles & Moving Equipment	\$ 381,291	\$ 182,880	\$ -	\$ 198,411
<b>TOTAL CATEGORY III</b>	<b><u>\$ 381,291</u></b>	<b><u>\$ 182,880</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 198,411</u></b>
<i>% of BUDGET</i>		<i>47.96%</i>	<i>0.00%</i>	
 <b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 2,594,580</u></b>	<b><u>\$ 892,818</u></b>	<b><u>\$ 1,163,613</u></b>	<b><u>\$ 1,701,762</u></b>
<i>% of BUDGET</i>		<i>34.41%</i>	<i>55.60%</i>	
 <b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b><u>\$ (64,031)</u></b>	<b><u>\$ (210,597)</u></b>	