

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 19, 2006

SUBJECT: Henderson County Public Schools Financial Report –
May 2006

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

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

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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>
REVENUES:					
3150	Sales & Use Tax Refund	\$ 7,306	\$ 7,306	\$ 295,368	\$ -
3211	Textbook Allotment	776,401	436,810	571,968	339,591
3320	More at Four Grant Revenues	29,257	29,871	13,884	(614)
3390	Other State Allocations	131,075	129,084	89,307	1,991
3690	Exceptional Children Reading Grant	11,400	11,400	-	-
3720	Medicaid Reimbursement	92,677	92,676	47,849	1
3730	N.C. Medicaid Admin. Outreach	30,295	30,292	103,479	3
3790	Other Restricted Federal Grants	20,000	20,000	27,584	-
3860	R.O.T.C.	101,805	90,936	80,467	10,869
4110	County Appropriation	16,891,418	15,516,212	14,768,258	1,375,206
4230,40,50	Tuition	36,250	26,679	21,747	9,571
4410	Fines & Forfeitures	662,500	593,493	566,538	69,007
4420	Rental of School Property	4,250	1,634	3,924	2,616
4430	Contributions and Donations	22,796	21,796	40,205	1,000
4440	ABC Revenues	56,000	43,809	41,377	12,191
4450	Interest Earned on Investments	95,785	78,876	70,317	16,909
4490	Misc. Local Operating Revenues	438,053	37,727	180,402	400,326
4820	Sale of Confiscated Vehicle	2,492	2,392	82,056	100
4840	Insurance Settlement on School Property	-	-	40	-
4880	Indirect Cost Allocated	129,795	101,969	178,658	27,826
4890	Other Restricted Local Revenues	13,785	13,583	13,320	202
4910	Fund Balance Appropriated	1,817,251	-	-	1,817,251
TOTAL LOCAL FUND REVENUES		\$ 21,370,591	\$ 17,286,545	\$ 17,196,748	\$ 4,084,046
<i>% of BUDGET</i>			<i>80.89%</i>	<i>84.17%</i>	

EXPENDITURES:

5000 INSTRUCTIONAL PROGRAMS

5100	Regular Instructional Programs	\$ 6,937,872	\$ 4,680,303	\$ 4,872,953	\$ 2,257,569
5200	Special Instructional Programs	727,689	387,912	584,221	339,777
5400	Co-Curricular Instructional Programs	558,947	468,558	388,315	90,389
5800	Student Services	456,932	372,989	348,136	83,943
5900	Other Instructional Programs	1,135,148	1,013,893	896,287	121,255
Total Instructional Programs		\$ 9,816,588	\$ 6,923,655	\$ 7,089,912	\$ 2,892,933
<i>% of BUDGET</i>			<i>70.53%</i>	<i>71.79%</i>	

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LOCAL CURRENT EXPENSE FUND
as of May 31, 2006

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		Budget	Current Year-To- Date	Prior Year-To Date	Current Budget Balance Remaining
6000	SUPPORTING SERVICES PROGRAMS				
6100	Pupil Support Services	\$ 132,373	\$ 100,548	\$ 113,595	\$ 31,825
6200	Instructional Staff Support Services	183,485	167,034	162,805	16,451
6300	Administrative Support Services	1,545,569	1,069,208	1,004,706	476,361
6400	School Administration Support Services	968,203	826,268	835,292	141,935
6500	Business Support Services	6,230,302	5,908,257	5,671,750	322,045
6600	Central Support Services	960,330	922,946	764,322	37,384
6900	Other Supporting Services	1,215,191	1,015,175	877,774	200,016
	Total Supporting Services Programs	\$ 11,235,453	\$ 10,009,436	\$ 9,430,244	\$ 1,226,017
	<i>% of BUDGET</i>		<i>89.09%</i>	<i>91.95%</i>	
7000	COMMUNITY SERVICES PROGRAMS				
7100	Regular Community Services	\$ 50,000	\$ 44,298	\$ 45,881	\$ 5,702
7900	Other Community Services-Employee Benefits	550	289	371	261
	Total Community Services Programs	\$ 50,550	\$ 44,587	\$ 46,252	\$ 5,963
	<i>% of BUDGET</i>		<i>88.20%</i>	<i>82.69%</i>	
8000	NON-PROGRAMMED CHARGES				
8100	Payments to Other Government Units	\$ 268,000	\$ 268,265	\$ 232,665	\$ (265)
	Total Payments to Other Governmental Units	\$ 268,000	\$ 268,265	\$ 232,665	\$ (265)
	<i>% of BUDGET</i>		<i>100.10%</i>	<i>94.97%</i>	
	TOTAL LOCAL FUND EXPENDITURES	\$ 21,370,591	\$ 17,245,943	\$ 16,799,073	\$ 4,124,648
	<i>% of BUDGET</i>		<i>80.70%</i>	<i>82.32%</i>	
	EXCESS OF REVENUES OVER EXPENDITURES		\$ 40,602	\$ 397,675	

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

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	Current Budget	Current Year-To- Date	Prior Year-To- Date	Current Budget Balance Remaining
REVENUES:				
Sales & Use Tax Refund	\$ -	\$ 907	\$ 130,898	\$ -
County Appropriation	1,400,000	1,165,343	1,743,141	234,657
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	20,262	32,427	0
Fund Balance Appropriated	264,920	-	-	264,920
Restricted Fund Balance Appropriated	646,500	-	-	646,500
TOTAL REVENUES	\$ 2,614,842	\$ 1,229,566	\$ 1,957,165	\$ 1,385,276
<i>% of BUDGET</i>		<i>47.02%</i>	<i>74.80%</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	203,234	108,617	14,266
Painting	35,000	30,860	47,228	4,141
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	7,700	24,331	11,300
Paving	135,000	8,000	38,442	127,000
Roof Repair	83,472	83,472	557,552	(0)
Lighting	-	-	33,920	-
Building Repair/Refurbishment	574,370	350,411	257,461	223,959
Site Prep & Off-Site Utilities	29,000	28,982	41,589	18
Dana Project Contingency	200,000	-	-	200,000
Etowah Sewer Project	200,000	12,046	-	187,954
HHS Structural Failure	250,000	40,815	-	209,185
Waste Water Disposal	-	-	269,750	-
Land Purchase	-	-	10,288	-
Hillandale School Architect Fees	-	-	-	-
TOTAL CATEGORY I	\$ 2,015,809	\$ 984,768	\$ 1,699,756	\$ 1,031,041
<i>% of BUDGET</i>		<i>48.85%</i>	<i>77.24%</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>
<u>Category II-Furnishings and Equipment</u>				
System Wide Technology	\$ 53,000	\$ 10,561	\$ 18,063	\$ 42,439
Custodial Equipment and Repairs	40,326	40,325	70,226	1
Furniture	123,660	118,036	155,467	5,624
TOTAL CATEGORY II	<u>\$ 216,986</u>	<u>\$ 168,923</u>	<u>\$ 243,756</u>	<u>\$ 48,063</u>
<i>% of BUDGET</i>		<i>77.85%</i>	<i>85.26%</i>	
 <u>Category III-Vehicles</u>				
Vehicles & Moving Equipment	\$ 382,047	\$ 208,917	\$ -	\$ 173,130
TOTAL CATEGORY III	<u>\$ 382,047</u>	<u>\$ 208,917</u>	<u>\$ -</u>	<u>\$ 173,130</u>
<i>% of BUDGET</i>		<i>54.68%</i>	<i>0.00%</i>	
 <u>TOTAL EXPENDITURES</u>	<u>\$ 2,614,842</u>	<u>\$ 1,362,607</u>	<u>\$ 1,943,512</u>	<u>\$ 1,252,235</u>
<i>% of BUDGET</i>		<i>52.11%</i>	<i>74.28%</i>	
 EXCESS OF EXPENDITURES OVER REVENUES		<u><u>\$ (133,041)</u></u>	<u><u>\$ 13,653</u></u>	