

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** January 3, 2005

**SUBJECT:** Henderson County Public Schools Financial Report –  
November 2004

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

**Information only, consent approval requested.**

LOCAL CURRENT EXPENSE FUND

as of November 30, 2004

	Budget	Current Year-To- Date	Prior Year-To Date	Current Budget Balance Remaining
<b>REVENUES:</b>				
3150 Sales & Use Tax Refund	\$ 270,375	\$ -	\$ -	\$ 270,375
3211 Textbook Allotment	678,285	101,027	23	577,258
3320 More at Four Grant Revenues	10,410	-	-	10,410
3390 Other State Allocations	138,160	48,606	-	89,554
3720 Medicaid Reimbursement	79,000	6,651	24,133	72,349
3730 N.C. Medicaid Admin. Outreach	91,000	16,398	306,515	74,602
3790 Other Restricted Federal Grants	40,085	15,000	-	25,085
3860 R.O.T.C.	100,000	27,716	31,955	72,284
4110 County Appropriation	15,977,592	5,848,138	5,763,700	10,129,454
4230,40,50 Tuition	32,550	6,152	11,599	26,398
4410 Fines & Forfeitures	660,000	266,790	215,426	393,210
4420 Rental of School Property	9,300	1,244	2,106	8,056
4430 Contributions and Donations	2,000	8,000	15,500	(6,000)
4440 ABC Revenues	55,000	13,767	25,216	41,233
4450 Interest Earned on Investments	65,000	25,814	20,992	39,186
4490 Misc. Local Operating Revenues	222,500	57,334	41,732	165,166
4520 Sale of Confiscated Vehicle	-	5,098	-	(5,098)
4880 Indirect Cost Allocated	235,500	16,542	31,366	218,958
4890 Other Restricted Local Revenues	-	3,204	12,748	(3,204)
4910 Fund Balance Appropriated	1,593,975	-	-	1,593,975
<b>TOTAL LOCAL FUND REVENUES</b>	<b>\$ 20,260,732</b>	<b>\$ 6,467,481</b>	<b>\$ 6,503,011</b>	<b>\$ 13,793,251</b>
<b>% of BUDGET</b>		<b>31.92%</b>	<b>34.36%</b>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100 Regular Instructional Programs	\$ 6,901,189	\$ 1,393,274	\$ 1,177,240	\$ 5,507,915
5200 Special Instructional Programs	900,395	225,341	84,702	675,054
5400 Co-Curricular Instructional Programs	510,075	231,404	222,390	278,671
5800 Student Services	468,280	53,628	94,553	414,652
5900 Other Instructional Programs	1,085,378	395,374	300,795	690,004
<b>Total Instructional Programs</b>	<b>\$ 9,865,317</b>	<b>\$ 2,299,021</b>	<b>\$ 1,879,680</b>	<b>\$ 7,566,296</b>
<b>% of BUDGET</b>		<b>23.30%</b>	<b>21.71%</b>	

LOCAL CURRENT EXPENSE FUND

as of November 30, 2004

	Budget	Current Year-To- Date	Prior Year-To Date	Current Budget Balance Remaining
<b>6000 SUPPORTING SERVICES PROGRAMS</b>				
6100 Pupil Support Services	\$ 131,850	\$ 67,140	\$ 79,380	\$ 64,710
6200 Instructional Staff Support Services	181,000	60,620	66,687	120,380
6300 Administrative Support Services	1,322,322	412,104	561,035	910,218
6400 School Administration Support Services	884,100	255,839	253,535	628,261
6500 Business Support Services	5,881,259	2,355,914	2,134,919	3,525,345
6600 Central Support Services	759,342	329,279	243,599	430,063
6900 Other Supporting Services	940,034	390,530	396,097	549,504
<b>Total Supporting Services Programs</b>	<b>\$ 10,099,907</b>	<b>\$ 3,871,426</b>	<b>\$ 3,735,252</b>	<b>\$ 6,228,481</b>
<b>% of BUDGET</b>		<b>38.33%</b>	<b>37.38%</b>	
<b>7000 COMMUNITY SERVICES PROGRAMS</b>				
7100 Regular Community Services	\$ 50,158	\$ 19,259	\$ 11,588	\$ 30,899
7900 Other Community Services-Employee Benefits	350	69	-	281
<b>Total Community Services Programs</b>	<b>\$ 50,508</b>	<b>\$ 19,328</b>	<b>\$ 11,588</b>	<b>\$ 31,180</b>
<b>% of BUDGET</b>		<b>38.27%</b>	<b>20.99%</b>	
<b>8000 NON-PROGRAMMED CHARGES</b>				
8100 Payments to Other Government Units	\$ 245,000	\$ 92,842	\$ 88,982	\$ 152,158
<b>Total Payments to Other Governmental Units</b>	<b>\$ 245,000</b>	<b>\$ 92,842</b>	<b>\$ 88,982</b>	<b>\$ 152,158</b>
<b>% of BUDGET</b>		<b>37.89%</b>	<b>40.45%</b>	
<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 20,260,732</b>	<b>\$ 6,282,617</b>	<b>\$ 5,715,502</b>	<b>\$ 13,978,115</b>
<b>% of BUDGET</b>		<b>31.01%</b>	<b>30.20%</b>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 184,864</b>	<b>\$ 787,509</b>	

CAPITAL OUTLAY FUND

as of November 30, 2004

	Current Budget	Current Year-To- Date	Prior Year-To- Date	Current Budget Balance Remaining
<b>REVENUES:</b>				
Sales & Use Tax Refund	\$ -	\$ -	\$ -	\$ -
State Public School Building Bond Fund	-	-	22,997	-
County Appropriation	1,792,978	723,894	371,400	1,069,084
County Capital Maintenance Appropriation	200,000	-	-	-
Contributions and Donations	-	-	104,346	-
Investment Income	100,000	26,217	37,009	73,783
Sale of Surplus Equipment	-	4,675	-	(4,675)
Marlow Elem. Driveway Construction	-	-	43,348	-
<b>TOTAL REVENUES</b>	<b>\$ 2,092,978</b>	<b>\$ 754,785</b>	<b>\$ 579,100</b>	<b>\$ 1,338,193</b>
<i>% of BUDGET</i>		<i>36.06%</i>	<i>24.83%</i>	

**EXPENDITURES:**

**Category I - Land and Buildings**

Energy Management Systems	\$ 115,000	\$ 95,607	\$ 7,882	\$ 19,393
HVAC Systems	150,000	155,659	4,364	(5,659)
Carpeting and Vinyl	173,500	47,241	111,997	126,259
Painting	62,500	4,125	25,825	58,375
Ceiling Repair	37,500	11,400	479	26,100
Door Replacement/Partitions	23,000	7,684	1,286	15,317
Door Lock Replacement	10,000	-	1,285	10,000
ADA Requirements	75,000	19,740	17,084	55,260
Paving	90,000	18,850	20,700	71,150
Roof Repair	295,000	228,029	-	66,971
Lighting	75,000	-	20,379	75,000
Building Repair/Refurbishment	392,228	169,131	167,296	223,097
Site Prep & Off-Site Utilities	50,000	25,524	18,742	24,476
Clear Creek Sewer Project	-	-	22,997	-
Waste Water Disposal	165,000	19,441	24,418	145,559
Land Purchase	-	5,218	-	(5,218)
Middle School Architect Fees	-	-	-	-
<b>TOTAL CATEGORY I</b>	<b>\$ 1,713,728</b>	<b>\$ 807,648</b>	<b>\$ 444,734</b>	<b>\$ 906,080</b>
<i>% of BUDGET</i>		<i>47.13%</i>	<i>28.99%</i>	

CAPITAL OUTLAY FUND

as of November 30, 2004

	<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	\$ 48,000	\$ 1,805	\$ 93,466	\$ 46,195
Custodial Equipment and Repairs	56,550	44,162	56,714	12,388
Furniture	144,700	101,324	76,945	43,376
<b>TOTAL CATEGORY II</b>	<b><u>\$ 249,250</u></b>	<b><u>\$ 147,291</u></b>	<b><u>\$ 227,125</u></b>	<b><u>\$ 101,959</u></b>
<b>% of BUDGET</b>		<b>59.09%</b>	<b>36.87%</b>	
<b><u>Category III-Vehicles</u></b>				
Vehicles & Mowing Equipment	\$ 130,000	\$ -	\$ -	\$ 130,000
<b>TOTAL CATEGORY III</b>	<b><u>130,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>130,000</u></b>
<b>% of BUDGET</b>		<b>0.00%</b>	<b>0%</b>	
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 2,092,978</u></b>	<b><u>\$ 954,939</u></b>	<b><u>\$ 671,859</u></b>	<b><u>\$ 1,138,039</u></b>
<b>% of BUDGET</b>		<b>45.63%</b>	<b>28.81%</b>	
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b><u>\$ (200,154)</u></b>	<b><u>\$ (92,759)</u></b>	