

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 9, 2005

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

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Information only, consent approval requested.

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

	<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	\$ 131,000	\$ -	\$ -	\$ -
State Public School Building Bond Fund	-	-	22,997	-
County Appropriation	1,792,978	1,146,087	804,218	646,891
County Capital Maintenance Appropriation	200,000	-	-	200,000
Contributions and Donations	-	-	104,346	-
Investment Income	75,000	36,343	43,297	38,657
Insurance Proceeds on Property	-	31,970	-	(31,970)
Sale of Surplus Equipment	-	4,675	-	(4,675)
Marlow Elem. Driveway Construction	-	-	43,348	-
<b>TOTAL REVENUES</b>	<b>\$ 2,198,978</b>	<b>\$ 1,219,075</b>	<b>\$ 1,018,206</b>	<b>\$ 979,903</b>
<i>% of BUDGET</i>		<i>55.44%</i>	<i>41.79%</i>	

**EXPENDITURES:**

**Category I - Land and Buildings**

Energy Management Systems	\$ 115,000	\$ 104,677	\$ 7,882	\$ 10,323
HVAC Systems	150,000	156,669	30,771	(6,669)
Carpeting and Vinyl	173,500	103,114	138,257	70,386
Painting	62,500	12,580	29,479	49,920
Covered Walks and Doors	-	-	3,026	-
Ceiling Repair	37,500	11,400	6,198	26,100
Door Replacement/Partitions	23,000	7,684	1,286	15,317
Door Lock Replacement	10,000	-	3,369	10,000
ADA Requirements	75,000	21,431	17,084	53,569
Paving	90,000	38,442	25,010	51,558
Roof Repair	401,000	453,245	-	(52,245)
Lighting	75,000	-	20,379	75,000
Building Repair/Refurbishment	392,228	184,973	175,034	207,256
Site Prep & Off-Site Utilities	50,000	27,044	19,242	22,956
Clear Creek Sewer Project	-	-	22,997	-
Dana Sewer Project	-	-	9,498	-
Waste Water Disposal	165,000	137,702	317,582	27,298
Land Purchase	-	5,288	-	(5,288)
Hillandale School Architect Fees	-	37,235	-	(37,235)
<b>TOTAL CATEGORY I</b>	<b>\$ 1,819,728</b>	<b>\$ 1,301,482</b>	<b>\$ 827,094</b>	<b>\$ 518,246</b>
<i>% of BUDGET</i>		<i>71.52%</i>	<i>50.48%</i>	

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

	<b>Current Budget</b>	<b>Current Year-To- Date</b>	<b>Prior Year-To- Date</b>	<b>Current Budget Balance Remaining</b>
<b><u>Category II-Furnishings and Equipment</u></b>				
System Wide Technology	\$ 48,000	\$ 1,838	\$ 130,105	\$ 46,162
Custodial Equipment and Repairs	56,550	53,966	52,931	2,584
Furniture	144,700	120,181	262,148	24,519
<b>TOTAL CATEGORY II</b>	<b>\$ 249,250</b>	<b>\$ 175,985</b>	<b>\$ 445,184</b>	<b>\$ 73,265</b>
<i>% of BUDGET</i>		<i>70.61%</i>	<i>72.27%</i>	
 <b><u>Category III-Vehicles</u></b>				
Vehicles & Mowing Equipment	\$ 130,000	\$ -	\$ 34,354	\$ 130,000
<b>TOTAL CATEGORY III</b>	<b>130,000</b>	<b>-</b>	<b>\$ 34,354</b>	<b>130,000</b>
<i>% of BUDGET</i>		<i>0.00%</i>	<i>18.88%</i>	
 <b><u>TOTAL EXPENDITURES</u></b>	<b>\$ 2,198,978</b>	<b>\$ 1,477,467</b>	<b>\$ 1,306,632</b>	<b>\$ 721,511</b>
<i>% of BUDGET</i>		<i>67.19%</i>	<i>53.62%</i>	
 <b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b>\$ (258,392)</b>	<b>\$ (288,426)</b>	

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

		<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	\$ 270,375	\$ -	\$ -	\$ 270,375
3211	Textbook Allotment	678,285	116,659	114,916	561,626
3320	More at Four Grant Revenues	10,410	6,764	-	3,646
3390	Other State Allocations	138,160	53,669	-	84,491
3720	Medicaid Reimbursement	79,000	25,729	26,530	53,271
3730	N.C. Medicaid Admin. Outreach	91,000	68,921	306,515	22,079
3790	Other Restricted Federal Grants	40,085	15,000	9,261	25,085
3860	R.O.T.C.	100,000	62,805	41,530	37,195
4110	County Appropriation	15,977,592	9,430,263	9,077,130	6,547,329
4230,40,50	Tuition	32,550	13,311	18,579	19,239
4410	Fines & Forfeitures	660,000	341,950	301,461	318,050
4420	Rental of School Property	9,300	1,594	2,606	7,706
4430	Contributions and Donations	10,375	9,375	15,500	1,000
4440	ABC Revenues	55,000	13,766	25,216	41,234
4450	Interest Earned on Investments	65,000	44,148	35,684	20,852
4490	Misc. Local Operating Revenues	222,500	61,688	47,183	160,812
4820	Disposition of Fixed Assets	-	79,593	-	(79,593)
4840	Insurance Settlement on School Property	-	40	-	(40)
4880	Indirect Cost Allocated	235,500	56,877	96,931	178,623
4890	Other Restricted Local Revenues	4,200	11,820	24,852	(7,620)
4910	Fund Balance Appropriated	1,593,975	-	-	1,593,975
<b>TOTAL LOCAL FUND REVENUES</b>		<b>\$ 20,273,307</b>	<b>\$ 10,413,972</b>	<b>\$ 10,143,894</b>	<b>\$ 9,859,335</b>
<i>% of BUDGET</i>			<i>51.37%</i>	<i>52.95%</i>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100	Regular Instructional Programs	\$ 6,905,389	\$ 2,618,609	\$ 2,527,919	\$ 4,286,780
5200	Special Instructional Programs	907,395	371,143	225,491	536,252
5400	Co-Curricular Instructional Programs	511,450	257,800	234,784	253,650
5800	Student Services	468,280	170,282	192,411	297,998
5900	Other Instructional Programs	1,085,378	589,449	483,068	495,929
<b>Total Instructional Programs</b>		<b>\$ 9,877,892</b>	<b>\$ 4,007,283</b>	<b>\$ 3,663,673</b>	<b>\$ 5,870,609</b>
<i>% of BUDGET</i>			<i>40.57%</i>	<i>42.14%</i>	

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

	<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To Date</u>	<u>Current Budget Balance Remaining</u>
<b>6000 SUPPORTING SERVICES PROGRAMS</b>				
6100 Pupil Support Services	\$ 131,850	\$ 79,401	\$ 93,483	\$ 52,449
6200 Instructional Staff Support Services	181,000	95,205	99,508	85,795
6300 Administrative Support Services	1,322,322	553,077	822,748	769,245
6400 School Administration Support Services	884,100	440,439	433,376	443,661
6500 Business Support Services	5,881,259	3,410,526	3,187,718	2,470,733
6600 Central Support Services	759,342	433,371	348,284	325,971
6900 Other Supporting Services	940,034	551,436	538,930	388,598
<b>Total Supporting Services Programs</b>	<b>\$ 10,099,907</b>	<b>\$ 5,563,455</b>	<b>\$ 5,524,047</b>	<b>\$ 4,536,452</b>
<i>% of BUDGET</i>		<i>55.08%</i>	<i>54.22%</i>	
<b>7000 COMMUNITY SERVICES PROGRAMS</b>				
7100 Regular Community Services	\$ 50,158	\$ 27,105	\$ 30,404	\$ 23,053
7900 Other Community Services-Employee Benefits	350	371	143	(21)
<b>Total Community Services Programs</b>	<b>\$ 50,508</b>	<b>\$ 27,476</b>	<b>\$ 30,547</b>	<b>\$ 23,032</b>
<i>% of BUDGET</i>		<i>54.40%</i>	<i>55.34%</i>	
<b>8000 NON-PROGRAMMED CHARGES</b>				
8100 Payments to Other Government Units	\$ 245,000	\$ 136,285	\$ 136,776	\$ 108,715
<b>Total Payments to Other Governmental Units</b>	<b>\$ 245,000</b>	<b>\$ 136,285</b>	<b>\$ 136,776</b>	<b>\$ 108,715</b>
<i>% of BUDGET</i>		<i>55.63%</i>	<i>62.17%</i>	
<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 20,273,307</b>	<b>\$ 9,734,499</b>	<b>\$ 9,355,043</b>	<b>\$ 10,538,808</b>
<i>% of BUDGET</i>		<i>48.02%</i>	<i>48.83%</i>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 679,473</b>	<b>\$ 788,851</b>	