

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 6, 2005

SUBJECT: Henderson County Public Schools Financial Report –
April 2005

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of April 30, 2005

		<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	\$ 295,375	\$ 295,368	\$ -	\$ 7
3211	Textbook Allotment	678,285	262,793	116,176	415,492
3320	More at Four Grant Revenues	10,410	12,104	-	(1,694)
3390	Other State Allocations	138,160	77,350	2,800	60,810
3690	Tier II Grant Revenues	-	-	1,600	-
3720	Medicaid Reimbursement	79,000	47,608	62,823	31,392
3730	N.C. Medicaid Admin. Outreach	91,000	68,921	373,504	22,079
3790	Other Restricted Federal Grants	40,085	27,584	9,261	12,501
3860	R.O.T.C.	100,000	71,405	66,659	28,595
4110	County Appropriation	15,977,592	13,568,258	12,988,110	2,409,334
4230,40,50	Tuition	37,100	19,187	20,720	17,913
4410	Fines & Forfeitures	660,000	503,439	552,173	156,561
4420	Rental of School Property	9,300	3,899	3,158	5,401
4430	Contributions and Donations	19,825	37,705	30,981	(17,880)
4440	ABC Revenues	55,000	40,225	29,423	14,775
4450	Interest Earned on Investments	65,000	62,859	50,927	2,141
4490	Misc. Local Operating Revenues	222,500	180,124	93,458	42,376
4820	Disposition of Fixed Assets	80,695	82,056	-	(1,361)
4840	Insurance Settlement on School Property	-	40	5,306	(40)
4880	Indirect Cost Allocated	235,500	136,991	123,924	98,509
4890	Other Restricted Local Revenues	17,520	13,320	58,281	4,200
4910	Fund Balance Appropriated	1,593,975	-	-	1,593,975
TOTAL LOCAL FUND REVENUES		<u>\$ 20,406,322</u>	<u>\$ 15,511,236</u>	<u>\$ 14,589,284</u>	<u>\$ 4,895,086</u>
<i>% of BUDGET</i>			<i>76.01%</i>	<i>75.96%</i>	

EXPENDITURES:

5000 INSTRUCTIONAL PROGRAMS

5100	Regular Instructional Programs	\$ 6,851,709	\$ 3,562,470	\$ 3,418,727	\$ 3,289,239
5200	Special Instructional Programs	937,900	444,156	301,407	493,744
5400	Co-Curricular Instructional Programs	511,450	374,365	354,591	137,085
5800	Student Services	468,280	234,890	259,281	233,390
5900	Other Instructional Programs	1,085,378	727,923	616,526	357,455
Total Instructional Programs		<u>\$ 9,854,717</u>	<u>\$ 5,343,804</u>	<u>\$ 4,950,532</u>	<u>\$ 4,510,913</u>
<i>% of BUDGET</i>			<i>54.23%</i>	<i>56.75%</i>	

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of April 30, 2005

	<u>Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To Date</u>	<u>Current Budget Balance Remaining</u>
6000 SUPPORTING SERVICES PROGRAMS				
6100 Pupil Support Services	\$ 131,850	\$ 106,418	\$ 97,959	\$ 25,432
6200 Instructional Staff Support Services	181,000	133,477	142,071	47,523
6300 Administrative Support Services	1,350,917	927,504	1,052,340	423,413
6400 School Administration Support Services	884,100	687,393	622,133	196,707
6500 Business Support Services	5,912,484	5,177,025	4,592,992	735,459
6600 Central Support Services	839,342	666,803	493,568	172,539
6900 Other Supporting Services	951,854	784,957	746,124	166,897
Total Supporting Services Programs	<u>\$ 10,251,547</u>	<u>\$ 8,483,577</u>	<u>\$ 7,747,187</u>	<u>\$ 1,767,970</u>
<i>% of BUDGET</i>		<i>82.75%</i>	<i>75.89%</i>	
7000 COMMUNITY SERVICES PROGRAMS				
7100 Regular Community Services	\$ 54,508	\$ 35,972	\$ 36,820	\$ 18,536
7900 Other Community Services-Employee Benefits	550	371	143	179
Total Community Services Programs	<u>\$ 55,058</u>	<u>\$ 36,343</u>	<u>\$ 36,963</u>	<u>\$ 18,715</u>
<i>% of BUDGET</i>		<i>66.01%</i>	<i>66.96%</i>	
8000 NON-PROGRAMMED CHARGES				
8100 Payments to Other Government Units	\$ 245,000	\$ 232,409	\$ 205,576	\$ 12,591
Total Payments to Other Governmental Units	<u>\$ 245,000</u>	<u>\$ 232,409</u>	<u>\$ 205,576</u>	<u>\$ 12,591</u>
<i>% of BUDGET</i>		<i>94.86%</i>	<i>93.44%</i>	
TOTAL LOCAL FUND EXPENDITURES	<u>\$ 20,406,322</u>	<u>\$ 14,096,133</u>	<u>\$ 12,940,258</u>	<u>\$ 6,310,189</u>
<i>% of BUDGET</i>		<i>69.08%</i>	<i>67.37%</i>	
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$ 1,415,103</u>	<u>\$ 1,649,026</u>	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of April 30, 2005

	<u>Current Budget</u>	<u>Current Year-To- Date</u>	<u>Prior Year-To- Date</u>	<u>Current Budget Balance Remaining</u>
REVENUES:				
Sales & Use Tax Refund	\$ 131,000	\$ 130,898	\$ -	\$ 102
State Public School Building Bond Fund	-	-	205,949	-
County Appropriation	1,792,978	1,647,818	1,287,276	145,160
County Capital Maintenance Appropriation	200,000	-	-	200,000
Contributions and Donations	-	-	204,039	-
Investment Income	75,000	46,024	59,858	28,976
Insurance Proceeds on Property	31,971	32,427	-	(456)
Sale of Surplus Equipment	4,675	4,675	-	1
Marlow Elem. Driveway Construction	-	-	43,348	-
Fund Balance Appropriated	354,690	-	-	354,690
Restriected Fund Balance Appropriated	5,000	-	-	5,000
Misc. Operating Revenues	-	-	120	-
TOTAL REVENUES	<u>\$ 2,595,314</u>	<u>\$ 1,861,840</u>	<u>\$ 1,800,590</u>	<u>\$ 733,474</u>
<i>% of BUDGET</i>		<i>71.74%</i>	<i>70.99%</i>	

EXPENDITURES:

Category I - Land and Buildings

Energy Management Systems	\$ 115,000	\$ 112,145	\$ 7,602	\$ 2,855
HVAC Systems	209,600	176,844	35,693	32,756
Carpeting and Vinyl	184,450	129,517	154,124	54,933
Painting	72,500	33,785	56,942	38,715
Covered Walks and Doors	-	-	3,026	-
Ceiling Repair	37,500	11,400	58,198	26,100
Door Replacement/Partitions	13,000	10,189	1,286	2,811
Door Lock Replacement	10,000	-	3,232	10,000
ADA Requirements	75,000	24,331	17,084	50,669
Paving	90,000	38,442	25,010	51,558
Roof Repair	553,900	527,371	-	26,529
Lighting	75,000	7,800	21,159	67,200
Building Repair/Refurbishment	392,228	244,790	192,843	147,438
Site Prep & Off-Site Utilities	50,000	31,119	25,186	18,881
Clear Creek Sewer Project	-	-	22,997	-
Dana Sewer Project	-	-	182,952	-
Waste Water Disposal	290,950	242,593	160,719	48,357
Land Purchase	10,290	10,288	-	2
TOTAL CATEGORY I	<u>\$ 2,179,418</u>	<u>\$ 1,600,613</u>	<u>\$ 968,053</u>	<u>\$ 578,805</u>
<i>% of BUDGET</i>		<i>73.44%</i>	<i>55.76%</i>	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of April 30, 2005

	Current Budget	Current Year-To- Date	Prior Year-To- Date	Current Budget Balance Remaining
<u>Category II-Furnishings and Equipment</u>				
System Wide Technology	\$ 48,000	\$ 15,963	\$ 150,083	\$ 32,037
Custodial Equipment and Repairs	88,521	69,871	60,974	18,650
Furniture	149,375	146,501	388,538	2,874
TOTAL CATEGORY II	\$ 285,896	\$ 232,335	\$ 599,595	\$ 53,561
<i>% of BUDGET</i>		<i>81.27%</i>	<i>97.34%</i>	
 <u>Category III-Vehicles</u>				
Vehicles & Mowing Equipment	\$ 130,000	\$ -	\$ 170,267	\$ 130,000
TOTAL CATEGORY III	130,000	-	\$ 170,267	\$ 130,000
<i>% of BUDGET</i>		<i>0.00%</i>	<i>92.41%</i>	
 <u>TOTAL EXPENDITURES</u>	\$ 2,595,314	\$ 1,832,948	\$ 1,737,915	\$ 762,366
<i>% of BUDGET</i>		<i>70.63%</i>	<i>68.52%</i>	
 EXCESS OF EXPENDITURES OVER REVENUES		\$ 28,892	\$ 62,675	