

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 7, 2005

SUBJECT: Henderson County Public Schools Financial Report –
December 2004

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Information only, consent approval requested.

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of December 31, 2004

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	Current Budget	Current Year-To- Date	Prior Year-To- Date	Current Budget Balance Remaining
REVENUES:				
Sales & Use Tax Refund	\$ 131,000	\$ -	\$ -	\$ -
State Public School Building Bond Fund	-	-	22,997	-
County Appropriation	1,792,978	917,108	420,230	875,870
County Capital Maintenance Appropriation	200,000	-	-	200,000
Contributions and Donations	-	-	104,346	-
Investment Income	75,000	31,233	37,009	43,767
Sale of Surplus Equipment	-	4,675	-	(4,675)
Marlow Elem. Driveway Construction	-	-	43,348	-
TOTAL REVENUES	\$ 2,198,978	\$ 953,016	\$ 627,930	\$ 1,245,962
<i>% of BUDGET</i>		<i>43.34%</i>	<i>26.92%</i>	

EXPENDITURES:

Category I - Land and Buildings

Energy Management Systems	\$ 115,000	\$ 104,677	\$ 7,882	\$ 10,323
HVAC Systems	150,000	155,659	4,364	(5,659)
Carpeting and Vinyl	173,500	54,647	112,818	118,853
Painting	62,500	4,125	25,825	58,375
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	20,700	51,558
Roof Repair	401,000	300,034	-	100,966
Lighting	75,000	-	20,379	75,000
Building Repair/Refurbishment	392,228	176,986	169,130	215,242
Site Prep & Off-Site Utilities	50,000	25,524	18,992	24,476
Clear Creek Sewer Project	-	-	22,997	-
Waste Water Disposal	165,000	101,380	188,680	63,620
Land Purchase	-	5,288	-	(5,288)
TOTAL CATEGORY I	\$ 1,819,728	\$ 1,007,277	\$ 619,704	\$ 812,451
<i>% of BUDGET</i>		<i>55.35%</i>	<i>40.39%</i>	

HENDERSON COUNTY PUBLIC SCHOOLS
CAPITAL OUTLAY FUND
as of December 31, 2004

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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	\$ 48,000	\$ 1,805	\$ 93,466	\$ 46,195
Custodial Equipment and Repairs	56,550	48,831	65,061	7,719
Furniture	144,700	105,700	78,363	39,000
TOTAL CATEGORY II	<u>\$ 249,250</u>	<u>\$ 156,336</u>	<u>\$ 236,890</u>	<u>\$ 92,914</u>
<i>% of BUDGET</i>		<i>62.72%</i>	<i>38.46%</i>	
 <u>Category III-Vehicles</u>				
Vehicles & Mowing Equipment	\$ 130,000	\$ -	\$ 34,354	\$ 130,000
TOTAL CATEGORY III	<u>130,000</u>	<u>-</u>	<u>\$ 34,354</u>	<u>130,000</u>
<i>% of BUDGET</i>		<i>0.00%</i>	<i>18.88%</i>	
 <u>TOTAL EXPENDITURES</u>	<u>\$ 2,198,978</u>	<u>\$ 1,163,613</u>	<u>\$ 890,948</u>	<u>\$ 1,035,365</u>
<i>% of BUDGET</i>		<i>52.92%</i>	<i>38.20%</i>	
 EXCESS OF EXPENDITURES OVER REVENUES		<u>\$ (210,597)</u>	<u>\$ (263,018)</u>	

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
as of December 31, 2004

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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	\$ 270,375	\$ -	\$ -	\$ 270,375
3211	Textbook Allotment	678,285	101,027	23	577,258
3320	More at Four Grant Revenues	10,410	4,984	-	5,426
3390	Other State Allocations	138,160	51,137	-	87,023
3720	Medicaid Reimbursement	79,000	6,651	26,530	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	9,261	25,085
3860	R.O.T.C.	100,000	45,812	31,955	54,188
4110	County Appropriation	15,977,592	8,433,138	7,715,500	7,544,454
4230,40,50	Tuition	32,550	12,884	18,280	19,666
4410	Fines & Forfeitures	660,000	266,790	215,426	393,210
4420	Rental of School Property	9,300	1,534	2,106	7,766
4430	Contributions and Donations	9,000	83,842	15,500	(74,842)
4440	ABC Revenues	55,000	13,767	25,216	41,233
4450	Interest Earned on Investments	65,000	32,158	29,903	32,842
4490	Misc. Local Operating Revenues	222,500	58,354	44,605	164,146
4820	Sale of Confiscated Vehicle	-	5,098	-	(5,098)
4840	Insurance Settlement on School Property	-	40	-	(40)
4880	Indirect Cost Allocated	235,500	56,877	31,366	178,623
4890	Other Restricted Local Revenues	4,200	-	18,800	4,200
4910	Fund Balance Appropriated	1,593,975	-	-	1,593,975
TOTAL LOCAL FUND REVENUES		<u>\$ 20,271,932</u>	<u>\$ 9,205,491</u>	<u>\$ 8,490,986</u>	<u>\$ 11,066,441</u>
% of BUDGET			45.41%	44.32%	

EXPENDITURES:

5000 INSTRUCTIONAL PROGRAMS

5100	Regular Instructional Programs	\$ 6,905,389	\$ 2,263,393	\$ 2,037,950	\$ 4,641,996
5200	Special Instructional Programs	907,395	338,274	193,697	569,121
5400	Co-Curricular Instructional Programs	510,075	255,167	224,929	254,908
5800	Student Services	468,280	141,979	178,876	326,301
5900	Other Instructional Programs	1,085,378	545,439	436,752	539,939
Total Instructional Programs		<u>\$ 9,876,517</u>	<u>\$ 3,544,252</u>	<u>\$ 3,072,204</u>	<u>\$ 6,332,265</u>
% of BUDGET			35.89%	35.34%	

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE FUND
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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>
6000	SUPPORTING SERVICES PROGRAMS				
6100	Pupil Support Services	\$ 131,850	\$ 69,743	\$ 87,644	\$ 62,107
6200	Instructional Staff Support Services	181,000	82,216	92,027	98,784
6300	Administrative Support Services	1,322,322	476,705	701,075	845,617
6400	School Administration Support Services	884,100	382,781	375,338	501,319
6500	Business Support Services	5,881,259	2,690,150	2,596,692	3,191,109
6600	Central Support Services	759,342	376,262	293,558	383,080
6900	Other Supporting Services	940,034	483,369	479,312	456,665
	Total Supporting Services Programs	<u>\$ 10,099,907</u>	<u>\$ 4,561,226</u>	<u>\$ 4,625,646</u>	<u>\$ 5,538,681</u>
	<i>% of BUDGET</i>		<i>45.16%</i>	<i>45.40%</i>	
 7000	 COMMUNITY SERVICES PROGRAMS				
7100	Regular Community Services	\$ 50,158	\$ 25,412	\$ 18,165	\$ 24,746
7900	Other Community Services-Employee Benefits	350	371	143	(21)
	Total Community Services Programs	<u>\$ 50,508</u>	<u>\$ 25,783</u>	<u>\$ 18,308</u>	<u>\$ 24,725</u>
	<i>% of BUDGET</i>		<i>51.05%</i>	<i>33.17%</i>	
 8000	 NON-PROGRAMMED CHARGES				
8100	Payments to Other Government Units	\$ 245,000	\$ 114,002	\$ 110,970	\$ 130,998
	Total Payments to Other Governmental Units	<u>\$ 245,000</u>	<u>\$ 114,002</u>	<u>\$ 110,970</u>	<u>\$ 130,998</u>
	<i>% of BUDGET</i>		<i>46.53%</i>	<i>50.44%</i>	
	 TOTAL LOCAL FUND EXPENDITURES	 <u><u>\$ 20,271,932</u></u>	 <u><u>\$ 8,245,263</u></u>	 <u><u>\$ 7,827,128</u></u>	 <u><u>\$ 12,026,669</u></u>
	<i>% of BUDGET</i>		<i>40.67%</i>	<i>40.85%</i>	
	 EXCESS OF REVENUES OVER EXPENDITURES		 <u><u>\$ 960,228</u></u>	 <u><u>\$ 663,858</u></u>	