

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** June 4, 2007

**SUBJECT:** Henderson County Public Schools Financial Reports –  
April 2007

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools April 2007 Financial Reports for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the School System's April 2007 Financial Reports as presented.

**Suggested Motion:**

**I move that the Board of Commissioners approve the April 2007  
Henderson County Public Schools Financial Reports as presented.**

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
**as of April 30, 2007**

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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>
<b>REVENUES:</b>					
3150	Sales & Use Tax Refund	\$ 154,050	\$ (24,166)	\$ 7,306	\$ 178,216
3211	Textbook Allotment	853,150	754,708	230,318	98,442
3320	More at Four Grant Revenues	478,060	399,500	24,172	78,560
3390	Other State Allocations	30,800	23,094	126,411	7,706
3690	Other Restricted Federal Grants	10,000	10,000	11,400	-
3720	Medicaid Reimbursement	37,537	37,536	92,676	1
3730	N.C. Medicaid Admin. Outreach	62,075	59,100	30,292	2,975
3790	Other Restricted Federal Grants	46,425	26,155	20,000	20,270
3860	R.O.T.C.	166,770	137,746	81,694	29,024
4110	County Appropriation	17,705,127	14,754,273	14,334,838	2,950,854
4230,40,50	Tuition	44,028	29,014	24,684	15,014
4410	Fines & Forfeitures	640,000	612,895	545,368	27,105
4420	Rental of School Property	4,500	2,711	1,634	1,789
4430	Contributions and Donations	13,303	16,058	21,796	(2,755)
4440	ABC Revenues	58,600	44,097	30,790	14,503
4450	Interest Earned on Investments	110,000	120,149	72,978	(10,149)
4490	Misc. Local Operating Revenues	258,410	29,567	22,057	228,843
4820	Disposal of School Fixed Assets	162,154	3,012	2,392	159,142
4880	Indirect Cost Allocated	360,310	239,619	101,969	120,691
4890	Other Restricted Local Revenues	25,800	25,799	13,583	1
4910	Fund Balance Appropriated	666,956	-	-	666,956
<b>TOTAL LOCAL FUND REVENUES</b>		<b><u>\$ 21,888,055</u></b>	<b><u>\$ 17,300,867</u></b>	<b><u>\$ 15,796,358</u></b>	<b><u>\$ 4,587,188</u></b>
<b>% of BUDGET</b>			<b>79.04%</b>	<b>73.89%</b>	

**EXPENDITURES:**

**5000 INSTRUCTIONAL PROGRAMS**

5100	Regular Instructional Programs	\$ 6,266,777	\$ 4,445,970	\$ 4,146,410	\$ 1,820,807
5200	Special Instructional Programs	1,059,338	730,749	350,509	328,589
5400	Co-Curricular Instructional Programs	627,837	502,160	450,901	125,677
5800	Student Services	543,370	352,830	322,151	190,540
5900	Other Instructional Programs	1,511,564	1,133,477	935,065	378,087
<b>Total Instructional Programs</b>		<b><u>\$ 10,008,886</u></b>	<b><u>\$ 7,165,186</u></b>	<b><u>\$ 6,205,036</u></b>	<b><u>\$ 2,843,700</u></b>
<b>% of BUDGET</b>			<b>71.59%</b>	<b>63.13%</b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND**  
as of April 30, 2007

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		<b>Budget</b>	<b>Current Year-To- Date</b>	<b>Prior Year-To Date</b>	<b>Current Budget Balance Remaining</b>
<b>6000</b>	<b>SUPPORTING SERVICES PROGRAMS</b>				
6100	Pupil Support Services	\$ 109,905	\$ 95,829	\$ 95,723	\$ 14,076
6200	Instructional Staff Support Services	159,180	117,002	151,571	42,178
6300	Administrative Support Services	1,256,711	855,609	999,289	401,102
6400	School Administration Support Services	681,093	518,870	755,731	162,223
6500	Business Support Services	7,005,130	5,555,289	5,323,961	1,449,841
6600	Central Support Services	1,157,097	820,748	752,112	336,349
6900	Other Supporting Services	1,173,740	966,878	913,163	206,862
	<b>Total Supporting Services Programs</b>	<b>\$ 11,542,856</b>	<b>\$ 8,930,225</b>	<b>\$ 8,991,550</b>	<b>\$ 2,612,631</b>
	<i>% of BUDGET</i>		<i>77.37%</i>	<i>80.07%</i>	
<b>7000</b>	<b>COMMUNITY SERVICES PROGRAMS</b>				
7100	Regular Community Services	\$ 50,763	\$ 33,705	\$ 42,079	\$ 17,058
7900	Other Community Services-Employee Benefits	550	129	289	421
	<b>Total Community Services Programs</b>	<b>\$ 51,313</b>	<b>\$ 33,834</b>	<b>\$ 42,368</b>	<b>\$ 17,479</b>
	<i>% of BUDGET</i>		<i>65.94%</i>	<i>83.81%</i>	
<b>8000</b>	<b>NON-PROGRAMMED CHARGES</b>				
8100	Payments to Other Government Units	\$ 285,000	\$ 238,794	\$ 238,778	\$ 46,206
	<b>Total Payments to Other Governmental Units</b>	<b>\$ 285,000</b>	<b>\$ 238,794</b>	<b>\$ 238,778</b>	<b>\$ 46,206</b>
	<i>% of BUDGET</i>		<i>83.79%</i>	<i>89.10%</i>	
	<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 21,888,055</b>	<b>\$ 16,368,039</b>	<b>\$ 15,477,732</b>	<b>\$ 5,520,016</b>
	<i>% of BUDGET</i>		<i>74.78%</i>	<i>72.40%</i>	
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 932,828</b>	<b>\$ 318,626</b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
as of April 30, 2007

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	<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	\$ 19,715	\$ -	\$ 907	\$ 19,715.00
DPI School Bus Replacements	304,106	304,106	-	-
State Grant for Recycling	1,063	1,063	-	-
County Appropriation	2,258,300	1,733,300	1,100,487	525,000
County Capital Maintenance Appropriation	580,700	99,267	-	481,433
Contributions and Donations	-	5,750	-	(5,750)
Investment Income	15,000	82,646	34,897	(67,646)
Bell South Property Purchase	-	-	3,500	-
Sale of Fixed Assets	-	320	4,657	(320)
Fixed Asset Insurance Settlement	-	3,318	20,262	(3,318)
Fund Balance Appropriated	408,220	-	-	408,220
Restricted Fund Balance Appropriated	530,855	-	-	530,855
<b>TOTAL REVENUES</b>	<b>\$ 4,117,959</b>	<b>\$ 2,229,770</b>	<b>\$ 1,164,710</b>	<b>\$ 1,888,189</b>
<i>% of BUDGET</i>		<i>54.15%</i>	<i>44.89%</i>	

	<b>Current Budget</b>	<b>Current Year-To- Date</b>	<b>Prior Year-To- Date</b>	<b>Purchase Orders Outstanding</b>
<b>EXPENDITURES:</b>				
<b><u>Category I - Land and Buildings</u></b>				
Energy Management Systems	\$ 75,000	\$ 19,000	\$ 24,795	\$ 56,000
HVAC Systems	75,000	13,728	2,222	6,579
Gym Floors (Refinishing)	19,800	19,800	105,770	-
Carpeting and Vinyl	288,160	136,335	179,402	109,232
Painting	28,300	26,675	27,760	-
Covered Walks and Doors	-	-	14,164	-
Ceiling Repair	7,718	7,718	8,953	-
Door Replacement/Partitions	-	-	63,344	-
Door Lock Replacement	3,322	3,321	-	-
ADA Requirements	39,715	9,715	4,200	-
Paving	302,520	184,754	-	120,865
Roof Repair	307,794	307,793	83,472	-
Building Repair/Refurbishment	427,865	342,275	283,404	30,360
Site Prep & Off-Site Utilities	35,556	33,706	28,982	1,850
Etowah Sewer Project	136,028	120,411	12,046	-
HHS Structural Failure	433,114	433,113	-	-
Balfour Auto Tech Facility	34,394	1,356	-	34,394
<b>TOTAL CATEGORY I</b>	<b>\$ 2,214,286</b>	<b>\$ 1,659,702</b>	<b>\$ 838,514</b>	<b>\$ 359,280</b>
<i>% of BUDGET</i>		<i>74.95%</i>	<i>42.00%</i>	<i>19.72%</i>

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
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	<b>Current Budget</b>	<b>Current Year-To- Date</b>	<b>Prior Year-To- Date</b>	<b>Purchase Orders Outstanding</b>
<b><u>Category II-Furnishings and Equipment</u></b>				
System Wide Technology	\$ 455,690	\$ 217,056	\$ 10,561	\$ 81,153
Custodial Equipment and Repairs	76,457	46,091	40,325	-
Waste Water Disposal	11,950	2,348	-	9,600
Furniture	715,139	439,310	114,277	805
<b>TOTAL CATEGORY II</b>	<b><u>\$ 1,259,236</u></b>	<b><u>\$ 704,806</u></b>	<b><u>\$ 165,163</u></b>	<b><u>\$ 91,558</u></b>
<i>% of BUDGET</i>		<i>55.97%</i>	<i>76.12%</i>	<i>7.27%</i>
 <b><u>Category III-Vehicles</u></b>				
DPI School Bus Replacement	\$ 304,106	\$ 304,106	\$ -	\$ -
Vehicles & Moving Equipment	374,725	161,747	207,993	211,907
<b>TOTAL CATEGORY III</b>	<b><u>\$ 678,831</u></b>	<b><u>\$ 465,853</u></b>	<b><u>\$ 207,993</u></b>	<b><u>\$ 211,907</u></b>
<i>% of BUDGET</i>		<i>68.63%</i>	<i>54.55%</i>	<i>31.22%</i>
 <b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 4,152,353</u></b>	<b><u>\$ 2,830,360</u></b>	<b><u>\$ 1,211,670</u></b>	<b><u>\$ 662,745</u></b>
<i>% of BUDGET</i>		<i>68.16%</i>	<i>46.70%</i>	<i>15.96%</i>
 <b>EXCESS OF EXPENDITURES OVER REVENUES</b>		<b><u>\$ (600,591)</u></b>	<b><u>\$ (46,960)</u></b>	

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**CAPITAL OUTLAY FUND**  
**as of April 30, 2007**

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<b>Budget Balance Remaining</b>
\$ -
54,693
-
42,593
1,625
-
-
-
1
30,000
(3,099)
1
55,230
0
15,617
1
(1,356)
<b>\$ 195,305</b>

**HENDERSON COUNTY PUBLIC SCHOOLS**  
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<b>Current Budget Balance Remaining</b>
\$ 157,480
30,365
2
275,024
<b><u>\$ 462,872</u></b>

\$ -
1,071
<b><u>\$ 1,071</u></b>

<b><u>\$ 659,248</u></b>
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