

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** October 7, 2013

**SUBJECT:** Henderson County Public Schools Financial Report –  
August 2013

**PRESENTER:** J. Carey McLelland, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools August 2013 Local Current Expense Fund / Other Restricted Funds Financial Report for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools August 2013 Financial Report as presented.

*Suggested Motion:*

*I move that the Board of Commissioners approve the Henderson County Public Schools August 2013 Financial Report as presented.*

**HENDERSON COUNTY PUBLIC SCHOOLS**  
**LOCAL CURRENT EXPENSE FUND/OTHER RESTRICTED FUNDS**  
as of August 31, 2013

	YEAR-TO-DATE			
	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUNDS	TOTAL	PRIOR YEAR TO-DATE
<b>REVENUES:</b>				
National Park Service Teacher-to-Ranger	\$ -	\$ -	\$ -	\$ 2,377
Medicaid Administrative Outreach	-	27,385	27,385	-
Medicaid Fees for Service	-	40,712	40,712	21,437
R.O.T.C.	-	13,838	13,838	13,581
County Appropriation	3,511,808	-	3,511,808	3,450,000
Tuition and Fees	-	5,191	5,191	9,829
Fines & Forfeitures	71,549	-	71,549	60,586
Rental of School Property	-	4,888	4,888	4,203
Contributions and Donations	-	5,628	5,628	1,198
Interest Earned on Investments	-	1,347	1,347	2,032
Misc. Local Operating Revenues	-	1,069	1,069	4,686
Reassignment/Transcript Fees	-	515	515	795
Other Restricted Local Sources	-	200	200	875
<b>TOTAL LOCAL FUND REVENUES</b>	<b>\$ 3,583,357</b>	<b>\$ 100,773</b>	<b>\$ 3,684,130</b>	<b>\$ 3,571,599</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTIONAL SERVICES</b>				
Regular Instructional Services	\$ 452,302	\$ 63,347	\$ 515,649	\$ 610,976
Special Populations Services	35,877	58,750	94,627	51,988
Alternative Programs and Services	91	10,318	10,409	14,815
School Leadership Services	160,830	21,928	182,758	145,292
Co-Curricular Services	86,093	-	86,093	56,463
School-Based Support Services	84,473	520	84,993	84,074
<b>Total Instructional Services</b>	<b>\$ 819,666</b>	<b>\$ 154,863</b>	<b>\$ 974,529</b>	<b>\$ 963,608</b>
<b>SYSTEM-WIDE SUPPORT SERVICES</b>				
Support and Development Services	\$ 53,307	\$ -	\$ 53,307	\$ 64,760
Special Population Support and Development Svcs.	31,054	-	31,054	46,902
Alternative Programs Support and Development Svcs.	7,710	-	7,710	7,681
Technology Support Services	146,856	124,788	271,644	162,258
Operational Support Services	1,289,314	20,523	1,309,837	1,200,600
Financial and Human Resource Services	717,856	3,931	721,787	650,980
Accountability Services	51,120	14,950	66,070	60,750
System-Wide Pupil Support Services	-	-	-	8,085
Policy, Leadership and Public Relations Services	53,633	14,247	67,880	66,379
<b>Total System-Wide Support Services</b>	<b>\$ 2,350,850</b>	<b>\$ 178,439</b>	<b>\$ 2,529,289</b>	<b>\$ 2,268,395</b>
<b>ANCILLARY SERVICES</b>				
Community Services	\$ -	\$ 5,588	\$ 5,588	\$ 11,471
Nutrition Services	1,691	-	1,691	-
<b>Total Ancillary Services</b>	<b>\$ 1,691</b>	<b>\$ 5,588</b>	<b>\$ 7,279</b>	<b>\$ 11,471</b>
<b>NON-PROGRAMMED CHARGES</b>				
Payments to Other Government Units	\$ 32,911	\$ -	\$ 32,911	\$ -
<b>Total Non-Programmed Charges</b>	<b>\$ 32,911</b>	<b>\$ -</b>	<b>\$ 32,911</b>	<b>\$ -</b>
<b>TOTAL LOCAL FUND EXPENDITURES</b>	<b>\$ 3,205,118</b>	<b>\$ 338,890</b>	<b>\$ 3,544,008</b>	<b>\$ 3,243,474</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 378,239</b>	<b>\$ (238,117)</b>	<b>\$ 140,122</b>	<b>\$ 328,125</b>