Henderson County Board of Education

Preparing Students
To Succeed Globally

Henderson County Schools
Henderson, Kentucky

2013 - 2014 DRAFT BUDGET
January 22, 2013

PLANNING ASSUMPTIONS for 2013-2014 DRAFT BUDGET

The ending General Fund Contingency will be $2,434,641 or 3.83%

1) The beginning balance is budgeted at $9,671,419, which is an decrease of $7,576,105 from the previous year's adjusted working budget.

2) This budget is based on a SEEK Guaranteed Base per pupil forecast amount of $3,827, which is $6 less per pupil than the Working Budget. There is a forecasted increase of 46.9 students in Average Daily Attendance (ADA) and a forecasted SEEK funding decrease of $115,715 over last year's Working Budget. The majority of this decrease ($104,000) is in Special Education funding due to a decrease in the December 1 child counts.

3) This budget does not include a general wage increase but does includes rank and step increases currently in the salary schedule. The projected cost of these changes total $220,657 in the general fund.

4) The rates for the County Employee Retirement System (CERS) will decrease from 19.55% to 18.89% and will result in a cost decrease of $52,013 in the General Fund.

5) This budget includes $930,000 for textbooks, which are not funded by the state.

6) This budget assumes the continuation of several key initiatives implemented during the past several years such as full day kindergarten, curriculum specialists, elementary enrichment team, Henderson County Academy, and MAP testing.

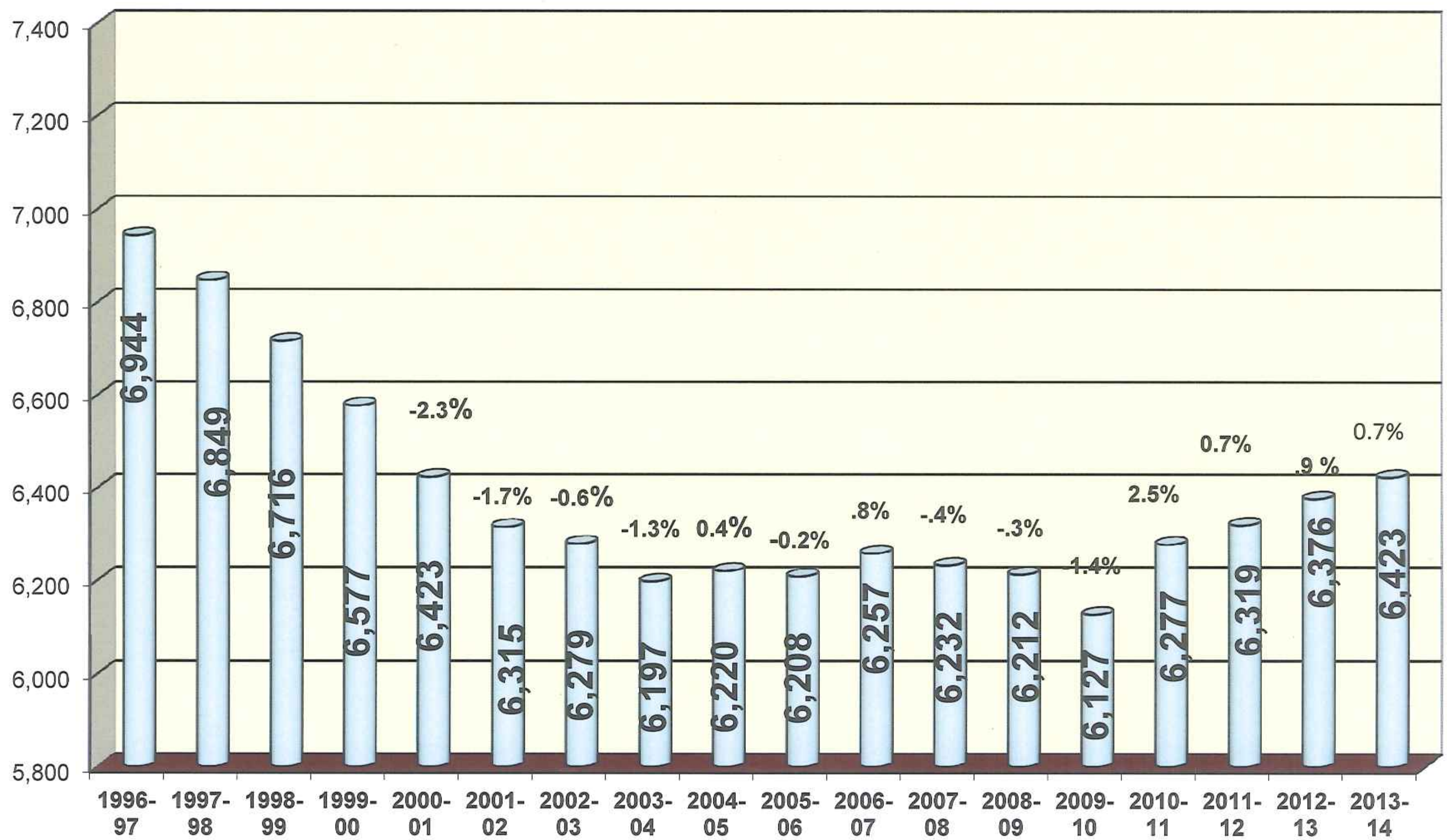
7) The State SEEK funding for Transportation is budgeted at $2,263,246 which includes a proration of $1,356,334 or 37.5%. The funding remains the same as the previous year.

8) This budget includes $823,550 for the purchase of new passenger buses and $30,000 for the purchase of one new truck/auto.

Henderson County Schools
2013-2014 GENERAL FUND DRAFT BUDGET

	2012-13 WORKING Budget	SEEK FUNDING	Local Property & Utility Tax	Rank & Step	KTRS Rate Increase - GF	CERS Rate Decrease	Transportation	Textbooks	Technology	Other	2013-2014 DRAFT Budget
BEGINNING BALANCE	17,247,524									$ (7,576,105)	$ 9,671,419
RECEIPTS											
Local Revenues (Prop & Utility Tax)	15,900,937		723,253								16,624,190
Payment In Lieu of taxes	210,000		0								210,000
Other Local Receipts	300,000									19,000	319,000
Investment Earnings	100,000									10,000	110,000
State Revenues	23,639,442	(115,403)									23,524,039
State Transportation	2,263,246						0				2,263,246
Other	356,836									50,000	406,836
* TOTAL RECEIPTS *	$ 42,770,461	($115,403)	$723,253	$0	$0	$0	$0	$0	$0	$79,000	$ 43,457,311
EXPENDITURES											
100's Certified Salaries	28,223,942			173,871						0	28,397,813
100's Classified Salaries	8,281,595			34,737						0	8,316,332
200's Employee Benefits	3,068,888			12,049	9,885	(52,013)				0	3,038,809
200's Sick Leave Accrual	225,000										225,000
300's Purchased Professional Services	595,426									(128,649)	466,777
300's Tax Collection Fees	235,000									0	235,000
346 Architect Fees	27,500										27,500
400's Purch. Prop. Svc.	1,421,559									0	1,421,559
450 Construction (Summer) Projects	459,900								(164,900)		295,000
500's Other Purchased Services	860,753									28,000	888,753
0621-4 Electricity & Natural Gas	1,350,400									42,900	1,393,300
0626-7 Diesel Fuel & Gasoline	541,929						0			21,055	562,984
644 Textbooks	1,414,622							(414,934)			999,688
600's Supplies and Materials	1,336,780									7,500	1,344,280
732 School Buses	849,150						0				849,150
732A Trucks and Automobiles	30,000									0	30,000
700's Other Fixed Assets	2,006,884								(146,632)		1,860,252
800's Miscellaneous	185,892									0	185,892
931 KETS Match	156,000									0	156,000
* TOTAL EXPENDITURES *	51,271,220	$0	$0	$220,657	$9,885	($52,013)	$0	($414,934)	($311,532)	($29,194)	$50,694,089
** Current Year Change **		($115,403)	$723,253	($220,657)	($9,885)	$52,013	$0	$414,934	$311,532	($7,467,911)	
*** Ending Contingency	$ 8,746,765					($6,312,124)					$ 2,434,641
Contingency % of All Funds	11.19%										3.83%
Total Budget with Contingencies	$ 60,017,985										$53,128,730

Henderson County Schools
Average Daily Attendance (ADA)



KENTUCKY DEPARTMENT OF EDUCATION

SEEK Calculations

District: 251 Henderson County - School Year: 2013 - 2014

Date Generated: January 8, 2013 12:48:51 PM

2013 - 2014 Forecast

SEEK INPUTS:

Assessment	$ 2,892,204,580		Prior Year End of Year AADA	6,422.500
Per Pupil Assessment	$ 450,324		Growth	0.000
91-92 State Per Pupil Funding	$ 2,419.00		Prior Year AADA Plus Growth	6,422.500
Transportation (Unprorated)	$ 3,619,580		At Risk	3,400.000
Maximum Tier I Rate	46.1		Prior Year December 1 Child Count	
Levied Equivalent Rate	62.8		Low (Severe: Weight 2.35)	200
Base Year Levied Equivalent Rate	62.8		Moderate (Moderate: Weight 1.17)	452
Current year Levied Equivalent Rate	65.6		High (Speech: Weight 0.24)	397
Current Year Second Month Growth %	0.000		Prior Year Home & Hospital	36.200
			Limited English Proficiency	80

NICKELS CALCULATION:

	Local	State	Prorated Adjustment	Adjusted State
FSPK	$ 1,446,102	$ 882,054	$ 0	$ 882,054
Original Growth	$ 0	$ 0	$ 0	$ 0
Equalized Growth	$ 0			
Recallable	$ 0	$ 0	$ 0	$ 0
Equalized Facility Funding	$ 0	$ 0	$ 0	$ 0
BRAC	$ 0	$ 0	$ 0	$ 0
Category Five	$ 0	$ 0	$ 0	$ 0

SEEK CALCULATION:	Per Pupil	Total
Guaranteed Base *	$ 3,827	$ 24,578,908
At Risk	304	1,951,770
Home & Hospital	21	134,917
Exceptional Child	652	4,187,197
Transportation	352	2,263,246
Limited English Proficiency	5	29,391
Calculated Base Funding	$ **5,161**	$ **33,145,429**
Less 30 Cent Local Effort	1,351	8,676,614
Calculated State Portion	$ **3,810**	$ **24,468,815**
Base Prorated Adjustment	0	0
Prior Year Adjustment	0	0
Adjusted State Portion	$ **3,810**	$ **24,468,815**
State Tier I	305	1,960,720
State Tier I Prorated Adjustment	0	0
Adjusted Tier I	$ **305**	$ **1,960,720**
Hold Harmless	0	0
Total State SEEK *	$ **4,115**	$ **26,429,535**
January Growth **		0
4% Adjusted Assessment **		0
Total State Funds		$ **26,429,535**
Less Capital Outlay		642,250
Net General Fund SEEK		$ **25,787,285**

SEEK STATE CALCULATION:	Total
Guaranteed Base *	$ 24,578,908
At Risk	1,951,770
Exceptional Child	4,187,197
Home & Hospital	134,917
Limited English Proficiency	29,391
Hold Harmless	0
Prior Year Adjustment	0
SFSF **	0
January Growth **	0
4% Adjusted Assessment **	0
Negative Payment	0
Less 30 Cent Local Effort	8,676,614
Less Capital Outlay	642,250
Base Prorated Adjustment	0
SEEK State Amount	$ **21,563,319**

* CAPITAL OUTLAY in the amount of $642,250.00 is included in the total guaranteed base.

**These line items are totaled in the 'Adjustment to Appropriation' column on the SEEK Output spreadsheet.

2013 - 2014 DRAFT BUDGET SEEK

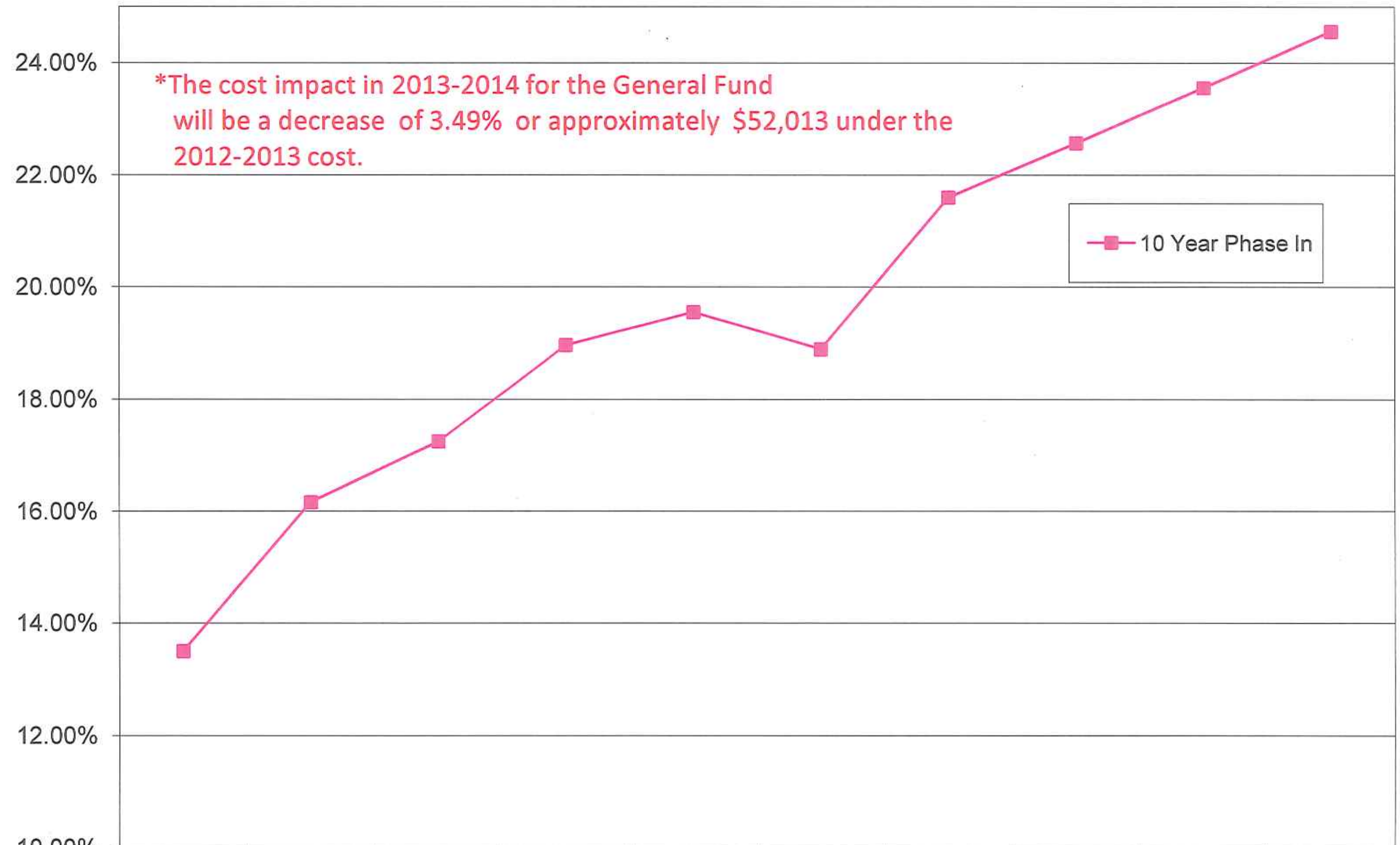
Description	2012-2013 WORKING BUDGET SEEK	2013 - 2014 DRAFT BUDGET SEEK	Change 2013-14 DRAFT BUDGET vs. 2012-2013 WORKING
Input Data			
Average Daily Attendance	*6,375.6*	*6,422.5*	*46.9*
Property Assessments	$2,844,086,939	$2,892,204,580	$48,117,641
8 Month Average Free & Reduced	3,386.8	3,400.0	13.2
12/01 Child Count: SEVERE:	195.0	200.0	5.0
12/01 Child Count: MODERATE:	493.0	452.0	-41.0
12/01 Child Count: SPEECH:	352.0	397.0	45.0
Limited English Proficient	66.0	80.0	14.0
Prior Year Home & Hospital ADA	32.6	36.2	3.6
Base Year Debt Service	$1,979,870	$1,979,870	$0
Transportation Estimate	$3,619,580	$3,619,580	$0
Pro-rated Transportation	$2,263,246	$2,263,246	$0
Transportation Pro-Ration	($1,356,334)	($1,356,334)	$0
% of Transportation Pro-ration	-37.5%	-37.5%	
Guaranteed Base per Pupil	$3,833	$3,827	($6)

SEEK CALCULATION

Guaranteed Base	$24,437,675	$24,578,907	$141,232
At Risk	$1,947,241	$1,951,770	$4,529
Home & Hospital	$121,696	$134,917	$13,222
Exceptional Child	$4,291,197	$4,187,197	($104,000)
Limited English Proficient	$24,286	$29,391	$5,105
Transportation	$2,263,246	$2,263,246	$0
Calculated Base Funding	$33,085,340	$33,145,429	$60,088
LESS: $.30 Local Effort	($8,532,261)	($8,676,614)	($144,353)
Calculated STATE Portion	$24,553,079	$24,468,815	($84,265)
State Tier I	$1,987,480	$1,960,720	($26,760)
Total State SEEK	$26,540,560	$26,429,535	($111,025)
Adjustment to Appropriations			
Prior Year Adjustments	$0	$0	$0
Less: SFSF	$0	$0	$0
Less: Capital Outlay	($637,560)	($642,250)	($4,690)
Net General Fund SEEK	**$25,903,000**	**$25,787,285**	**($115,715)**

Local FSPK	$1,422,043	$1,446,102	$24,059
State FSPK	$889,113	$882,054	($7,059)
Capital Outlay	$637,560	$642,250	$4,690

CERS Retirement Rates
10 Year Phase Rates will be in effect



	2008 - 09	2009 -10	2010 - 11	2011 - 12	2012 -13	2013 - 14	2014 - 15	2015 - 16	2016 -17	2017 - 18
10 Year Phase In	13.50%	16.16%	17.25%	18.96%	19.55%	18.89%	21.60%	22.57%	23.55%	24.56%

Henderson County Board of Education

DRAFT Budget Fund Summary for 2013-2014

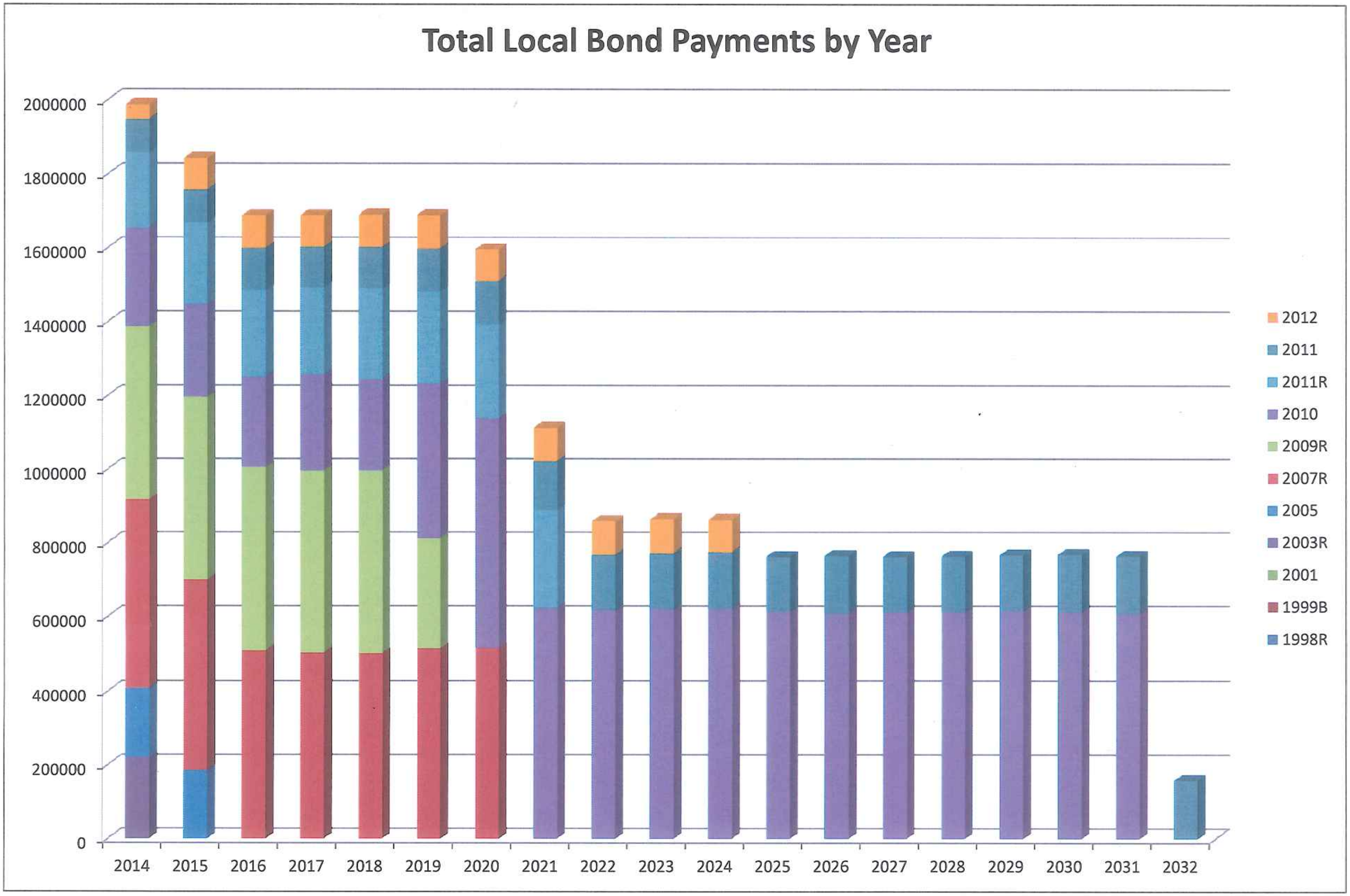
Fund	Fund Description	2012 - 2013 WORKING Budget	2013-2014 DRAFT Budget	Difference vs. 2012-13 Working Budget
1	General Fund	60,017,985	53,128,730	(6,889,255)
2	State & Federal Grants	7,745,301	-	(7,745,301)
51	Food Service	5,943,462	5,943,462	0
310	Capital Outlay	1,376,466	1,376,466	0
320	Building Fund	3,088,571	3,088,571	0
Total of Operational Funds		**$78,171,785**	**$63,537,229**	**($14,634,556)**
400	Debt Service	2,028,582	2,004,584	(23,998)
52	Childcare Centers	1,376,405	1,376,405	0
54	Community Education	5,320	5,320	0
Grand Total of All Funds		**$81,582,092**	**$66,923,538**	**($14,658,554)**
General Fund Contingency		**$8,746,765**	**$2,434,641**	**($6,312,124)**
Contingency %		**11.19%**	**3.83%**	**-7.36%**

Henderson County Schools

FY 2013 - 2014 Capital Outlay, Building Fund & Debt Service Activity

Description	Capital Outlay	Building Fund	Total	Debt Service	Available Funds
	Fund 310	Fund 320		Fund 400	
Beginning Balance	$731,402.00	$769,403.00	$1,500,805.00	$0.00	$1,500,805.00
Local Taxes (Nickel Tax)		$1,422,043.00	$1,422,043.00		
State Revenues	$637,564.00	$889,125.00	$1,526,689.00		
Interest Income	$7,500.00	$8,000.00	$15,500.00		
Bond Payments			$0.00	$1,987,084.00	
Bank Fees			$0.00	$17,500.00	
FUND TRANSFERS	$0.00	($2,004,584.00)	($2,004,584.00)	$2,004,584.00	
REMAINING FUNDS (Contingency)	$1,376,466.00	$1,083,987.00	$2,460,453.00	$0.00	$2,460,453.00

Total REMAINING FUNDS	$1,376,466.00	$1,083,987.00	$2,460,453.00	$0.00	$2,460,453.00


Total Local Bond Payments by Year
2000000
1800000
1600000
1400000
1200000
1000000
800000
600000
400000
200000
0
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
2012
2011
2011R
2010
2009R
2007R
2005
2003R
2001
1999B
1998R

Henderson County Schools
Fiscal Year 2013 - 2014 Local Bond Payment Schedule

Date of Payment	Principal or Interest	2003R Bend Gate (1993R)	2005 East Heights 1999R	2007R HCHS Phase I (199B R)	2009R NMS & SMS (1998 & 1999)	2010 ELC (BABS)	2011 REF REF	2011 HVAC HCHS	2012 REF Refinance	Grand Total
8/1/2013	Principal						$0.00	$30,000.00	$0.00	**$30,000.00**
	Interest						$20,258.38	$30,093.75	$6,198.06	**$56,550.19**
10/1/2013	Principal	$217,654.00								**$217,654.00**
	Interest	$3,645.71								**$3,645.71**
12/1/2013	Principal		$0.00	$400,000.00		$67,523.00				**$467,523.00**
	Interest		$6,278.45	$58,245.00	$41,757.55	$172,427.79				**$278,708.79**
2/1/2014	Principal						$164,009.00	$0.00	$26,459.00	**$190,468.00**
	Interest						$20,258.37	$29,943.75	$6,198.06	**$56,400.18**
4/1/2014	Principal									**$0.00**
	Interest									**$0.00**
6/1/2014	Principal		$173,979.00	$0.00	$386,912.00	$0.00				**$560,891.00**
	Interest		$6,278.45	$50,845.00	$41,757.55	$171,786.32				**$270,667.32**
2013 - 2014 Totals	Federal Rebate					-$145,424.12				**-$145,424.12**
	Principal	**$217,654.00**	**$173,979.00**	**$400,000.00**	**$386,912.00**	**$67,523.00**	**$164,009.00**	**$30,000.00**	**$26,459.00**	**$1,466,536.00**
	Interest	**$3,645.71**	**$12,556.90**	**$109,090.00**	**$83,515.10**	**$198,789.99**	**$40,516.75**	**$60,037.50**	**$12,396.12**	**$520,548.07**
	Total	**$221,299.71**	**$186,535.90**	**$509,090.00**	**$470,427.10**	**$266,312.99**	**$204,525.75**	**$90,037.50**	**$38,855.12**	**$1,987,084.07**

Henderson County Schools
Local Bond Payments Outstanding by Year and Bond Series

Fiscal Year	2003R	2005	2007R	2009R	2010	2011R	2011	2012 Ref	Grand Total
	Bend Gate (1993R)	East Heights 1999R	HCHS Phase I (1998R)	NMS & SMS (1998 & 1999)	ELC	REF	HVAC HCHS	Refinance	
2014	$221,300	$186,536	$509,090	$470,427	$266,313	$204,526	$90,038	$38,855	$1,987,085
2015		$184,885	$513,920	$497,077	$251,658	$220,047	$89,700	$85,936	$1,843,223
2016			$508,195	$496,557	$246,364	$233,926	$114,031	$88,041	$1,687,114
2017			$502,100	$494,558	$260,371	$236,726	$108,113	$85,310	$1,687,178
2018			$500,543	$496,533	$248,849	$243,401	$111,988	$87,780	$1,689,094
2019			$513,031	$300,730	$419,513	$248,776	$115,550	$90,515	$1,688,115
2020			$514,469		$624,118	$252,777	$118,866	$85,715	$1,595,945
2021					$624,041	$265,741	$131,781	$91,331	$1,112,894
2022					$617,947		$149,069	$91,960	$858,976
2023					$620,609		$150,866	$92,820	$864,295
2024					$621,732		$152,506	$88,800	$863,038
2025					$612,768		$148,863		$761,631
2026					$609,106		$154,838		$763,944
2027					$611,390		$150,488		$761,878
2028					$611,566		$150,894		$762,460
2029					$615,300		$150,950		$766,250
2030					$611,874		$155,550		$767,424
2031					$608,366		$154,669		$763,035
2032							$158,294		$158,294
Grand Total	**$221,300**	**$371,421**	**$3,561,348**	**$2,755,882**	**$9,081,885**	**$1,905,920**	**$2,557,054**	**$927,063**	**$21,381,873**

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Home Community School
Educating for a Lifetime

GENERAL FUND FUND: 1

Revenues

Code	Description	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
0999C	*Beg Bal - Committed*		(112,547)		(112,547)	(112,547)	(112,547)	0
0999N	*Beginning Bal- Non Spendable*				(243,872)	(243,872)	(243,872)	0
0999U	*Beg Bal - Unassigned*		(17,299,236)		(16,891,105)	(16,891,105)	(9,315,000)	7,576,105
0999	Beginning Balance	0	(17,411,783)	0	(17,247,524)	(17,247,525)	(9,671,419)	7,576,105
1111	*GENERAL PROPERTY TAX*	(10,571,135)	(9,338,773)	(9,757,214)	(9,618,937)	(9,982,955)	(10,003,690)	(384,754)
1113	*PSC PROPERTY TAX*		(525,000)		(535,000)	0	(540,000)	(5,000)
1115	*DELINQUENT PROPERTY TAX*	(167,689)	(75,000)	(214,151)	(90,000)	(100,293)	(100,500)	(10,500)
1117	*MOTOR VEHICLE TAX*	(1,482,063)	(1,511,774)	(1,556,181)	(1,512,000)	(593,262)	(1,560,000)	(48,000)
1117W	*PROPERTY TAX - WATERCRAFT*	(248,638)	(160,000)	(348,746)	(200,000)	(18,256)	(200,000)	0
1118	*UNMINED MINERALS TAX*	(374,714)	(230,190)	(479,372)	(240,000)	(493)	(240,000)	0
1119	*FRANCHISE TAX*	(510,384)	(226,073)	(584,498)	(300,000)	(467,319)	(475,000)	(175,000)
1121	*UTILITIES TAX*	(3,371,804)	(3,300,000)	(3,478,385)	(3,400,000)	(1,796,779)	(3,500,000)	(100,000)
1140	*PENALTIES & INTEREST ON TAXE*	(4,990)	(5,000)	(6,044)	(5,000)	(4,859)	(5,000)	0
1191	*OMITTED PROPERTY TAX*	(121,142)		(133,037)		(69,669)		0
1100's	Local Taxes	(16,852,559)	(15,371,810)	(16,557,628)	(15,900,937)	(13,033,885)	(16,624,190)	(723,254)
1280	*REVENUE IN LIEU OF TAXES*	(282,622)	(175,000)	(285,944)	(210,000)	0	(210,000)	0
1200's	Revenue in Lieu of Taxes	(282,622)	(175,000)	(285,944)	(210,000)	0	(210,000)	0
1310	*TUITION FROM INDIVIDUALS*	(64,686)	(32,500)	(73,778)	(85,000)	(42,037)	(85,000)	0
1312	*SUMMER SCHOOL TUITION*	(5,400)				0		0
1300's	Tuition	(70,086)	(32,500)	(73,778)	(85,000)	(42,037)	(85,000)	0
1430	*TRN FEE FRM OTH GVT SRC OUT*		0			0		0
1441	*TRANSPORT FRM NON-PUBLIC SC*	6,787				0		0
1442	*TRANSPORT FRM FISCAL COURT*	(32,500)	(32,500)	(32,500)	(32,500)	0	(32,500)	0
1400's	Transportation Fees	(25,713)	(32,500)	(32,500)	(32,500)	0	(32,500)	0
1510	*INTEREST ON INVESTMENTS*	(311,701)	(200,000)	(156,800)	(100,000)	(68,207)	(110,000)	(10,000)
1500's	Investment Earnings	(311,701)	(200,000)	(156,800)	(100,000)	(68,207)	(110,000)	(10,000)

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

GENERAL FUND FUND: 1

Revenues

Code	Description	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
1911	*BUILDING RENTAL*	(1,537)	(9,400)	(9,052)	(3,000)	(725)	(3,000)	0
1920	*CONTRIBUTIONS/DONATIONS*	(183,128)	(100,000)	(92,591)	(100,000)	(38,977)	(100,000)	0
1930IN	*INSURANCE PROCEEDS*	(80,729)				0		0
1942	*TEXTBOOK RENTALS*	(65,800)	(65,000)	(59,000)	(65,000)	0	(65,000)	0
1951	*MISC REV FRM OTH SCH DST IN S*	(8,220)		(16,015)		0		0
1990	*MISCELLANEOUS REVENUE*	(5,869)	(1,000)	(11,761)	(1,500)	(2,389)	(1,500)	0
1995	*XTRA EMPLOY PAY/STUDENT ACT*	(32,960)	(6,000)	(31,719)	(13,000)	(29,334)	(32,000)	(19,000)
1900's	**Other Local Revenue**	(378,243)	(181,400)	(220,138)	(182,500)	(71,425)	(201,500)	(19,000)
3111	*SEEK PROGRAM*	(19,845,959)	(21,697,139)	(21,933,895)	(21,651,962)	(10,869,807)	(21,563,319)	88,643
3111T	*SEEK TIER I ALLOTMENT*	(2,097,917)	(2,111,461)	(2,052,694)	(1,987,480)	(1,008,060)	(1,960,720)	26,760
3111TR	*SEEK TRANSPORTATION*	(2,194,260)	(2,084,547)	(2,263,246)	(2,263,246)	(1,131,624)	(2,263,246)	0
3122	*VOCATIONAL TRANSPORTATION*	(27,270)	(10,000)	(36,045)	(12,000)	0	(12,000)	0
3130	*NATIONAL BOARD CERTIFICATIOI*	(6,295)	(8,000)	(8,462)	(6,700)	0	(6,700)	0
3100's	**SEEK State Funding**	(24,171,701)	(25,911,147)	(26,294,342)	(25,921,388)	(13,009,491)	(25,805,985)	115,403
3800	*Rev in Lieu of Taxes/State Src*	(66,834)	(50,000)	(65,970)	(55,000)	(32,555)	(55,000)	0
3800's	**Revenuein Lieu of Taxes**	(66,834)	(50,000)	(65,970)	(55,000)	(32,555)	(55,000)	0
3900	*On-Behalf Payments by KDE*	(10,086,824)		(10,633,661)		0		0
3900's	**On-Behalf Payments from KDE**	(10,086,824)	0	(10,633,661)	0	0	0	0
4700	*FEDERAL REV THRU INTERMED S*			(45)		0		0
4700's	**Federal thru Intermediate Sources**	0	0	(45)	0	0	0	0
4810	*MEDICAID REIMBURSEMENT*	(157,016)	(75,000)	(141,528)	(90,000)	(141,737)	(140,000)	(50,000)
4800's	**Federal Reimbursements**	(157,016)	(75,000)	(141,528)	(90,000)	(141,737)	(140,000)	(50,000)
5210	*FUND TRANSFER*				(2,087)	0	(2,087)	0
5220	*INDIRECT COSTS TRANSFER*	(180,093)	(169,338)	(169,338)	(191,049)	(95,525)	(191,049)	0
5200's	**Interfund Transfers**	(180,093)	(169,338)	(169,338)	(193,136)	(95,525)	(193,136)	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

GENERAL FUND FUND: 1

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Revenues								
5332	*LOSS COMP - BUILDINGS*	(120)		(188,397)		0		0
5341	*SALE OF EQUIPMENT ETC*	(14,939)		(21,087)		(8,829)		0
5342	*LOSS COMP - EQUIPMENT ETC*			(2,451)		(269)		0
5300's	Sale or Loss of Fixed Assets	(15,059)	0	(211,935)	0	(9,097)	0	0
TOTAL	**Revenues**	($52,598,451)	($59,610,478)	($54,843,607)	($60,017,985)	($43,751,483)	$53,128,731)	$6,889,255

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

GENERAL FUND FUND: 1

Expenses

Code	Description	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
0112O	*Optional Days*				327,952	1,341	330,084	2,132
0113	*OTHER CERTIFIED PERM SALARY*	300	10,000	1,630	5,000	720	5,000	0
0114	*National Teacher Certification*	10,000	10,000	14,000	12,180	5,000	12,180	0
0131	*Other Classified Pay*	9,163		69,168		31,620		0
0170	*CLASSIFIED/PARAPROF SALARY*	15,000	37,000	132,031	137,925	82,347	137,925	0
0190	*BOARD PER DIEM*	8,400	10,000	8,475	10,000	3,525	10,000	0
0100's	**Other Salaries & Substitutes**	42,863	67,000	225,305	493,057	124,553	495,189	2,132
0110	*CERTIFIED PERMANENT SALARY*	20,897,437	24,829,185	23,638,743	25,467,175	10,506,173	25,632,712	165,537
0111	*EXTENDED DAY*	849,497	1,012,558	1,093,383	954,209	343,311	960,412	6,202
0112	*EXTRA SERVICE*	894,501	919,575	872,679	842,453	419,795	842,453	0
0113S	*STIPENDS*	2,160	12,160	2,310	12,442	5,550	12,442	0
0120	*CERTIFIED SUBSTITUTE SALARY*	518,054	542,359	559,506	602,530	222,515	602,530	0
0110	**Certified Salaries / Personnel**	23,161,649	27,315,836	26,166,621	27,878,810	11,497,344	28,050,549	171,739
0130	*CLASSIFIED REGULAR SALARY*	6,790,143	7,674,214	7,211,661	7,668,049	2,777,099	7,702,555	34,506
0140	*CLASSIFIED OVERTIME SALARY*	134,874	130,944	106,437	128,326	51,903	128,326	0
0150	*CLASSIFIED SUBSTITUTE SALAR)*	232,732	235,211	252,724	285,965	73,377	285,965	0
0160	*CLASSIFIED/LICENSED SALARY*	40,101	51,413	40,123	51,330	17,689	51,561	231
0130	**Classified Salaries / Personnel**	7,197,849	8,091,782	7,610,946	8,133,670	2,920,069	8,168,407	34,737

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

GENERAL FUND FUND: 1

Code	Description	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Expenses								
0211	GROUP LIFE INSURANCE	82,443	85,510	82,454	85,510	44,842	85,510	0
0212	GROUP HEALTH INSURANCE		500		500	0	500	0
0216	KY Ret Sys (KRS) Health Ins	1,782		5,505		0		0
0221	EMPLOYER FICA CONTRIBUTION	379,263	456,900	407,560	475,668	164,798	480,900	5,232
0222	EMPLOYER MEDICARE CONTRIBU	360,663	469,549	413,014	485,286	189,257	490,624	5,338
0222A	EMPLOYER MEDICARE CONTRIBU	39	1,510		1,548	0	1,548	0
0231	KTRS EMPLOYER CONTRIBUTION	80,388	36,750	187,377	187,686	141,518	187,686	0
0231A	KTRS EMPLOYER CONTRIBUTION	8	10		10	0	10	0
0232	CERS EMPLOYER CONTRIBUTION	1,084,965	1,298,423	1,352,540	1,355,003	721,800	1,314,353	(40,650)
0251	STATE UNEMPLOYMENT INSURAN	57,289	100,803	64,892	104,129	7,092	104,129	0
0251A	UNEMPLOYMENT-ALLOCATION		161		165	0	165	0
0253	KSBA UNEMPLOYMENT INSURAN		350		359	0	359	0
0260	WORKMENS COMPENSATION	(57,839)	296,889	236,705	305,112	101,075	305,112	0
0260A	WORKMAN'S COMP-ALLOCATION	12	336		336	0	336	0
0270	OTHER HEALTH CARE BENEFITS	721	1,538		1,538	0	1,538	0
0280	On-Behalf Payments	10,086,824		10,509,794		0		0
0290	OTHER BENEFITS	47,405	54,500	52,003	49,538	25,951	49,538	0
0291	ACCRUED SICK LEAVE PAID	165,067	225,000	241,645	225,000	10,114	225,000	0
0299	OTHER EMPLOYEE BENEFITS		500	1,534	500	0	500	0
0200's	**Employee Benefits**	**12,289,028**	**3,029,230**	**13,555,021**	**3,277,888**	**1,406,446**	**3,247,809**	**(30,079)**
0292	Retirement Plan Incentive Pay.	16,000	16,000	16,000	16,000	16,000	16,000	0
0292	**Early Retirement Annuity**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**0**

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

GENERAL FUND FUND: 1

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Expenses								
0311	*TAX COLLECTION FEES*	228,561	235,000	244,436	235,000	209,130	235,000	0
0312	*KSBA POLICY SERVICE*	7,180	12,405	13,132	12,405	6,180	12,405	0
0319	*OTHER ADMINISTRATIVE SERVICE*			1,425		0		0
0322	*EDUCATION CONSULTANT*	45,088	38,974	31,375	43,000	14,650	43,000	0
0335	*OTHER PROFESSIONAL CONSULT*	219		65	300	18,000	300	0
0338	*REGISTRATION FEES*	40,587	43,005	54,787	44,743	25,168	44,743	0
0339	*OTH PROF TRAINING & DEV SVCS*	978	5,000	1,080	10,721	0	10,721	0
0341	*DRUG TESTING*	5,762	11,430	7,487	12,250	4,396	12,250	0
0342	*AUDITING SERVICES*	26,140	30,000	26,170	30,000	26,140	30,000	0
0343	*LEGAL SERVICES*	79,385	85,000	67,680	85,000	51,066	85,000	0
0345	*MEDICAL SERVICES*	52,581	54,200	58,455	54,758	35,347	54,758	0
0346	*ARCHECTUR & ENGINEERING SVC*	2,775	27,500	56,537	27,500	0	27,500	0
0347	*SECURITY SERVICES*	195,742	209,479	109,332	210,289	10,815	135,000	(75,289)
0349	*OTHER PROFESSIONAL SERVICES*	68,830	75,670	9,078	78,360	52,573	25,000	(53,360)
0351	*DATA PROCESSING & CODING SV*			250		0		0
0352	*OTHER TECHNICAL SERVICES*	10,590	10,600		13,600	1,000	13,600	0
0300's	**Purchased Professional Services**	**764,419**	**838,263**	**681,290**	**857,926**	**454,466**	**729,277**	**(128,649)**

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

GENERAL FUND FUND: 1

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Expenses								
0411	WATER/SEWAGE	101,467	109,331	116,389	113,286	65,740	113,286	0
0413	SEWAGE	5,377	5,600	5,875	6,017	650	6,017	0
0419	OTHER UTILITIES	35,374	36,770	37,176	38,270	17,333	38,270	0
0421	SANITATION SERVICE	61,285	62,150	59,542	75,955	40,196	75,955	0
0423	CONTRACT CUSTODIAL				6,000	0	6,000	0
0424	CONTRACT GROUNDS SERVICE	41,308	43,005	37,854	87,664	17,897	87,664	0
0425	PEST CONTROL SERVICES	13,866	16,650	12,343	17,747	11,608	17,747	0
0429	OTHER CLEANING SERVICES	550	5,251	915	5,251	20	5,251	0
0431	NON-TECH-RELATED REPRS & MA	71,943	88,372	56,445	98,831	12,361	98,831	0
0432	TECH-RELATED REPS & MAINT	142,402	116,599	124,756	154,543	55,701	154,543	0
0433	EQUIPMENT REPAIR & MAINT	6,791	6,276	10,694	7,400	3,146	7,400	0
0434	BUILDING REPAIRS & MAINT	384,158	394,500	484,666	446,025	267,612	446,025	0
0435	VEHICLE REPAIR & MAINT	11,616	14,850	36,196	15,850	7,327	15,850	0
0436	ELECTRONICS REPAIRS/MAINT	635	979		979	0	979	0
0437	PLUMBING REPAIRS & MAINTENA	875	900		900	0	900	0
0438	ROOF REPAIRS & MAINTENANCE	10,463	11,000	16,818	11,000	0	11,000	0
0439	OTHER REPAIRS/MAINTENANCE	244,363	252,838	225,937	305,894	85,972	305,894	0
0441	LAND & BUILDING RENT	(100)	125	2,117	125	432	125	0
0442	EQUIPMENT & VEHICLE RENT	5,125	6,125	3,993	6,125	0	6,125	0
0444	COPIER RENTAL		88,400		21,000	0	21,000	0
0446	STORAGE CONTAINER RENTAL	1,183	1,250	2,077	1,425	600	1,425	0
0447	MACHINERY RENTAL	1,560		3,535		0		0
0449	OTHER RENTAL	2,984	2,470	138	1,273	78	1,273	0
0453	CONSTRUCTION-CARPENTRY			(49,925)		0		0
0491	ASPHALT RESURFACE/STRIPPING			3,817		0		0
0492	ASBESTOS REMOVAL SERVICES	20,896				0		0
0498	FENCING REPAIR/MAINTENANCE			5,594		0		0
0400's	**Purchased Property Services**	1,164,120	1,263,440	1,196,953	1,421,559	586,672	1,421,559	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Home Community School
Educating for a Lifetime

GENERAL FUND FUND: 1

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Expenses								
0450	*CONSTRUCTION SERVICES*	17,845	75,000		75,000	0	75,000	0
0450DC	*Data Cabling Construction*		384,900		384,900	0	220,000	(164,900)
0450	Construction Projects	17,845	459,900	0	459,900	0	295,000	(164,900)

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

GENERAL FUND FUND: 1

Expenses

Code	Description	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
0519	STUDNT TRANSP PURCH OTHR SI	2,199	2,200		2,200	0	2,200	0
0522	PROPERTY INSURANCE	258,556	260,000	261,721	260,000	269,946	274,000	14,000
0523	FIDELITY BOND	2,005	2,100	1,484	2,100	1,484	2,100	0
0524	FLEET INSURANCE	115,986	121,000	116,776	121,000	132,212	135,000	14,000
0525	GENERAL LIABILITY INSURANCE	58,021	68,021	81,431	68,021	44,149	68,021	0
0526	LEGAL LIABILITY INSURANCE		10,000		10,000	0	10,000	0
0529	OTHER INSURANCE	13,332	13,600	13,332	13,600	13,332	13,600	0
0531	POSTAGE & PO BOX RENT	25,992	18,112	26,277	21,172	15,651	21,172	0
0532	TELEPHONE	173,893	192,380	191,450	201,992	167,202	201,992	0
053201	Telco Voice Lines	17,031	20,000	16,935	20,000	7,932	20,000	0
0532A	TELEPHONE		250		250	0	250	0
0533	ON-LINE NETWORK	1,497	1,500	127,714	1,500	0	1,500	0
0534	CELL PHONE SERVICES	16,893	14,585	28,920	12,825	12,329	12,825	0
0534A	CELL PHONE SERVICES		1,100		1,100	0	1,100	0
0536	RADIO SERVICES			114		0		0
0537	CABLE TV			5,400	950	850	950	0
0538	SHIPPING/DELIVERY/FREIGHT SV(	820	1,150	1,180	2,690	1,082	2,690	0
0539	OTHER COMMUNICATIONS	478	500		500	0	500	0
0541	RADIO & TELEVISION ADVERTISIN	9,500	9,500	9,550	9,500	10,476	9,500	0
0542	NEWSPAPER ADVERTISING	4,611	4,300	4,668	5,400	5,975	5,400	0
0542A	NEWSPAPER ADVERTISING	4,643	5,000	1,428	5,000	0	5,000	0
0549	Other Advertising	3,044	3,200	6,264	3,200	4,125	3,200	0
0552	PRINTING - POSTERS	404	410	1,689	410	0	410	0
0553	PRINT/BIND - PUBLICATIONS	16,021	18,400	19,791	18,400	2,071	18,400	0
0553A	PRINT / BIND - PUBLICATIONS	9,701	10,000		10,000	0	10,000	0
0559	OTHER PRINTING	155	200	6,894	200	0	200	0
0564	TUITION-KY INTERMEDIATE AGEN			990		0		0
0580	TRAVEL	1,513	12,026		11,036	0	11,036	0
0581	TRAVEL - IN DISTRICT	6,613	6,655	8,743	6,655	6,221	6,655	0
0582	TRAVEL - OUT OF DISTRICT	36,213	30,351	44,123	24,765	18,616	24,765	0
0584	TRAVEL - OUT OF STATE	10,473	7,485	21,783	7,485	5,347	7,485	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

GENERAL FUND FUND: 1

		2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Expenses								
0585	*TRAVEL - MEALS*	4,643	2,929	2,009	2,929	1,779	2,929	0
0586	*TRAVEL - HOTELS*	17,274	14,025	32,732	14,943	9,812	14,943	0
0589	*TRAVEL-OTHER*		30		30	0	30	0
0591	*SVC PRCH ANT DST/ED AY W/IN S*	23	100		100	0	100	0
0592	*SVC PRCH ATH DST/ED AGY OUT*	799	800	799	800	0	800	0
0500's	Other Services and Insurances	812,331	851,909	1,034,194	860,753	730,591	888,753	28,000

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Home Community School — Educating for a Lifetime

GENERAL FUND FUND: 1

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Expenses								
0610	GENERAL SUPPLIES	484,010	595,314	425,947	595,400	288,385	595,400	0
0610PL	STUDENT PLANNERS			44,910	42,663	42,627	42,663	0
0610SS	SCHOOL SUPPLIES	72,090				0		0
0616	FOOD NON INSTR NON FOOD SVC	41,070	36,416	37,415	39,529	13,619	39,529	0
0617	FOOD INSTR NON FOOD SERVICE	2,311	110	1,481	882	0	882	0
0621	NATURAL GAS	199,098	207,100	131,857	242,100	33,727	285,000	42,900
0622	ELECTRICITY	941,785	1,026,200	1,049,252	1,073,200	505,711	1,073,200	0
0623	BOTTLED GAS	34,682	35,100	28,202	35,100	4,473	35,100	0
0626	GASOLINE	50,333	50,230	64,375	52,984	37,666	52,984	0
0627	DIESEL FUEL	466,066	469,200	521,290	488,945	271,979	510,000	21,055
0629	ALTERNATIVE FUELS	54	30		30	0	30	0
0630	FOOD	1,138	1,225		1,225	0	1,225	0
0641	LIBRARY BOOKS	34,649	46,358	44,197	45,800	31,551	45,800	0
0642	PERIODICALS & NEWSPAPERS	18,204	18,317	21,312	18,331	10,030	18,331	0
0643	SUPPLEMENTARY BKS/STUDY GL	33,248	6,047	19,421	11,755	14,713	11,755	0
0643A	SUPPLEMENTARY BKS/STUDY GL			(4,000)		0		0
0644	TEXTBOOKS	152,344	173,456	263,760	1,414,622	115,627	999,688	(414,934)
0645	AUDIOVISUAL MATERIALS	5,018	11,275	2,433	9,575	1,126	9,575	0
0646	TESTS	75,957	79,600	92,017	82,316	0	82,316	0
0647	REFERENCE MATERIALS	471	675	242	675	0	675	0
0649	BINDING & REPAIRS	691	700		700	0	700	0
0650	Supplies - Technology	311,923	262,451	332,372	264,077	242,145	264,077	0
0650SS	SCHOOL SUPPLIES	12,636				0		0
0661	LUBRICANTS	12,700	12,700	12,296	13,408	7,380	13,408	0
0662	TIRES & TUBES	24,144	24,550	46,422	24,550	6,653	24,550	0
0663	REPAIR PARTS	95,381	110,000	106,906	112,951	45,619	112,951	0
0669	OTHER TRANSPORTATION MAINT	1,278	1,300	3,088	1,300	795	1,300	0
0673	FEES/REGISTRATIONS (ACTIVITY)		5,000		5,000	0	5,000	0
0674	AWARDS	12,688	15,250	7,196	17,020	2,050	17,020	0
0675	ORGANIZATION SUPPLIES			574		0		0
0676	SCHOLARSHIPS	250				0		0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

GENERAL FUND FUND: 1

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Expenses								
0679	*OTHER STUDENT ACTIVITIES*	770	770	317	770	0	770	0
0680	*WELFARE (FOOD/CLOTHES/UTIL)*		7,500	3,304	7,998	498	7,998	0
0692	*MEDICAL SUPPLIES*	677	700	804	939	360	939	0
0693	*FLOORING SUPPLIES/MATERIALS*			32,415		15,960	7,500	7,500
0694	*EQUIPMENT SUPPLIES/MATERIAL*	2,699	2,700	45,358	31,665	1,322	31,665	0
0695	*Furniture/Fixture Supplies*	205	210		210	0	210	0
0697	*OTHER SUPPLIES & MATERIALS*	5,842	5,900	27,788	7,237	7,604	7,237	0
0698	*LAWN/LANDSCAPING MATERIALS*		25	1,567	525	500	525	0
0699	*REIMBURSEMENTS*			(133,690)	250	(161,396)	250	0
0600's	Supplies, Materials, Textbooks	3,094,411	3,206,409	3,230,829	4,643,731	1,540,726	4,300,252	(343,479)
0720	*BUILDINGS*	99,500				0		0
0731	*MACHINERY*	860	20,750	20,222	20,750	0	20,750	0
0733	*FURNITURE & FIXTURES*	45,971	17,995	81,156	15,113	21,813	15,113	0
0734	*TECH-RELATED HARDWARE*	140,139	753,229	128,706	589,185	56,484	694,893	105,708
0734A	*TECHNOLOGY RELATED HARDW/*		2,500		2,500	0	2,500	0
0734DC	*DATA CABLING*				444,706	345,757	192,366	(252,340)
0734IL	*INTERNAL LEASES*		126,730	64,275	137,870	18,939	137,870	0
0734T	*TECHNOLOGY*				29,618	838	29,618	0
0735	*TECH SOFTWARE*	103,764	126,533	187,700	271,677	88,076	271,677	0
0738	*INSTRUCTIONAL EQUIPMENT*	11,565	33,870	4,402	43,260	1,420	43,260	0
0739	*OTHER EQUIPMENT*	60,060	461,171	156,758	452,204	80	452,204	0
0700's	Property and Fixed Assets	461,860	1,542,779	643,218	2,006,884	533,408	1,860,252	(146,632)
0732	*VEHICLES*	20,750	567,600	565,770	849,150	21,362	849,150	0
0732	School Bus Purchases	20,750	567,600	565,770	849,150	21,362	849,150	0
0732A	*TRUCKS/AUTOS*		25,000		30,000	0	30,000	0
0732A	Fleet Vehicle Purchases	0	25,000	0	30,000	0	30,000	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

GENERAL FUND FUND: 1

		2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Expenses								
0810	*DUES & FEES*	33,020	30,873	65,333	29,718	33,922	29,718	0
0891	*GRADUATION EXPENSES*	15,840	18,064	11,808	23,064	9,767	23,064	0
0892	*OPEN HOUSE/PARENT MTGS*	125				0		0
0893	*UNIFORMS*	5,411	5,600	6,915	7,876	5,559	7,876	0
0894	*INSTRUCTIONAL FIELD TRIPS*	(56,759)	14,385	(57,956)	119,984	(21,953)	119,984	0
0899	*OTHER MISCELLANEOUS*	(276)	5,250	987	5,250	2,250	5,250	0
0800's	Miscellaneious	(2,639)	74,172	27,085	185,892	29,547	185,892	0
0840	*CONTINGENCY*		12,052,150		8,746,765	0	2,434,642	(6,312,123)
0840	Contingency	0	12,052,150	0	8,746,765	0	2,434,642	(6,312,123)
0910	*FUND TRANSFERS OUT*	156,923	152,000	126,372	156,000	70,132	156,000	0
0900's	Fund Transfers	156,923	152,000	126,372	156,000	70,132	156,000	0
TOTAL	Expenses	$49,197,410	$59,553,470	$55,079,604	$60,017,985	$19,931,315	$53,128,731	($6,889,255)
TOTALS for FUND:	1	($3,401,041)	($57,008)	$235,997	$-	($23,820,168)	$-	$-

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Home Community School
Educating for a Lifetime

CAPITAL OUTLAY	FUND: 310	2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Revenues								
0999	*BEG BALANCE CARRY FORWARD*		(731,402)		(731,402)	0	(731,402)	0
0999	Beginning Balance	0	(731,402)	0	(731,402)	0	(731,402)	0
1510	*INTEREST ON INVESTMENTS*	(11,304)	(7,500)	(5,791)	(7,500)	(4,495)	(7,500)	0
1500's	Investment Earnings	(11,304)	(7,500)	(5,791)	(7,500)	(4,495)	(7,500)	0
3200	*RESTRICTED STATE REVENUE*	(636,404)	(631,860)	(634,624)	(637,564)	(319,598)	(637,564)	0
3200's	Restricted State Revenue	(636,404)	(631,860)	(634,624)	(637,564)	(319,598)	(637,564)	0
TOTAL	**Revenues**	($647,708)	($1,370,762)	($640,415)	($1,376,466)	($324,093)	($1,376,466)	$0
Expenses								
0840	*CONTINGENCY*		1,370,762		1,376,466	0	1,376,466	0
0840	Contingency	0	1,370,762	0	1,376,466	0	1,376,466	0
0914	*FOR DEBT SERVICE*	194,426				0		0
0900's	Fund Transfers	194,426	0	0	0	0	0	0
TOTAL	**Expenses**	$194,426	$1,370,762	$0	$1,376,466	$0	$1,376,466	$0
TOTALS for FUND:	310	($453,282)		($640,415)		($324,093)		

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

BUILDING FUND	FUND: 320	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Revenues								
0999	*BEG BALANCE CARRY FORWARD*		(769,403)		(769,403)	24,215	(745,406)	23,997
0999	Beginning Balance	0	(769,403)	0	(769,403)	24,215	(745,406)	23,997
1111	*GENERAL PROPERTY TAX*		(1,359,534)	(1,359,534)	(1,422,043)	0	(1,422,043)	0
1100's	Local Taxes	0	(1,359,534)	(1,359,534)	(1,422,043)	0	(1,422,043)	0
1510	*INTEREST ON INVESTMENTS*	(6,746)	(8,000)	(372)	(8,000)	(530)	(8,000)	0
1500's	Investment Earnings	(6,746)	(8,000)	(372)	(8,000)	(530)	(8,000)	0
3200	*RESTRICTED STATE REVENUE*	(939,774)	(945,177)	(898,974)	(889,125)	(464,086)	(889,125)	0
3200's	Restricted State Revenue	(939,774)	(945,177)	(898,974)	(889,125)	(464,086)	(889,125)	0
TOTAL	**Revenues**	($946,520)	($3,082,114)	($2,258,880)	($3,088,571)	($440,401)	($3,064,574)	$23,997
Expenses								
0840	*CONTINGENCY*		1,138,817		1,059,990	0	1,059,990	0
0840	Contingency	0	1,138,817	0	1,059,990	0	1,059,990	0
0914	*FOR DEBT SERVICE*	1,843,042	1,943,297	2,125,899	2,028,582	1,060,386	2,004,584	(23,998)
0900's	Fund Transfers	1,843,042	1,943,297	2,125,899	2,028,582	1,060,386	2,004,584	(23,998)
TOTAL	**Expenses**	$1,843,042	$3,082,114	$2,125,899	$3,088,571	$1,060,386	$3,064,574	($23,997)
TOTALS for FUND:	320	$896,523		($132,981)		$619,984	$-	$-

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

BOND PAYMENT FUND FUND: 400

		2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Revenues								
1510	*INTEREST ON INVESTMENTS*	(9)		(6)		(2)		0
1500's	Investment Earnings	(9)	0	(6)	0	(2)	0	0
3200	*RESTRICTED STATE REVENUE*			(586,283)		0		0
3200's	Restricted State Revenue	0	0	(586,283)	0	0	0	0
5110	*BOND PRINCIPAL PROCEEDS*	(3,659,450)				0		0
5100's	NOT DEFINED	(3,659,450)	0	0	0	0	0	0
5210	*FUND TRANSFER*	(2,065,379)	(1,943,297)	(2,125,899)	(2,028,582)	(1,060,386)	(2,004,584)	23,998
5200's	Interfund Transfers	(2,065,379)	(1,943,297)	(2,125,899)	(2,028,582)	(1,060,386)	(2,004,584)	23,998
TOTAL	**Revenues**	($5,724,838)	($1,943,297)	($2,712,188)	($2,028,582)	($1,060,388)	($2,004,584)	$23,998
Expenses								
0344	*FINANCIAL SERVICES*	54,183	17,500	24,595	17,500	0	17,500	0
0300's	Purchased Professional Services	54,183	17,500	24,595	17,500	0	17,500	0
0831A	*REDEMPTION OF PRINCIPAL*	5,022,591	1,366,960	1,366,960	1,420,027	686,349	1,466,536	46,509
0832	*INTEREST*	648,065	558,837	907,593	591,055	374,039	520,548	(70,507)
0800's	Miscellaneious	5,670,656	1,925,797	2,274,553	2,011,082	1,060,388	1,987,084	(23,998)
0831	*REDEMPTION OF PRINCIPAL*			413,040		0		0
0831	Bond Interest Payments	0	0	413,040	0	0	0	0
TOTAL	**Expenses**	$5,724,838	$1,943,297	$2,712,188	$2,028,582	$1,060,388	$2,004,584	($23,998)
TOTALS for FUND:	400							$-

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

CHILD NUTRITION FUND: 51

Code	Description	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Revenues								
0999R	*Beg Bal - Restricted*		(1,690,489)		(1,917,574)	0	(1,917,574)	0
0999U	*Beg Bal - Unassigned*		(70,523)		(70,523)	0	(70,523)	0
0999	Beginning Balance	0	(1,761,012)	0	(1,988,097)	0	(1,988,097)	0
1510	*INTEREST ON INVESTMENTS*	(21,808)	(18,000)	(9,140)	(18,000)	(4,027)	(18,000)	0
1500's	Investment Earnings	(21,808)	(18,000)	(9,140)	(18,000)	(4,027)	(18,000)	0
1611	*REIMBURSABLE SCHOOL LUNCH*	(72,511)	(73,950)	(1,216,436)	(73,950)	(623,259)	(73,950)	0
1612	*REIMBURSABLE SCH BREAKFAST*	(19,206)	(76,150)	(1,685)	(76,150)	(926)	(76,150)	0
1621	*NON-REIMBURSABLE LUNCH PRC*	(857,668)	(865,300)	(14,872)	(865,300)	(6,660)	(865,300)	0
1622	*NON-REIMBURSABLE BREAKFAS*	(300,326)	(303,950)	(1,328)	(303,950)	(1,095)	(303,950)	0
1624	*NON-REIMBURSBLE A LA CARTE*	(96,012)	(97,975)	(65,854)	(97,975)	(24,801)	(97,975)	0
1631	*CATERING*	(29,919)	(30,215)	(18,400)	(30,215)	(1,287)	(30,215)	0
1600's	Food Service Receipts	(1,375,642)	(1,447,540)	(1,318,575)	(1,447,540)	(658,027)	(1,447,540)	0
1990	*MISCELLANEOUS REVENUE*	(21,785)	(22,075)	(35,828)	(22,075)	(6,636)	(22,075)	0
1994	*RETURN FOR INSUFFICIENT CHEC*	83	(100)	(28)	(100)	242	(100)	0
1900's	Other Local Revenue	(21,702)	(22,175)	(35,856)	(22,175)	(6,395)	(22,175)	0
3200	*RESTRICTED STATE REVENUE*	(37,224)	(39,000)	(37,585)	(39,000)	0	(39,000)	0
3200's	Restricted State Revenue	(37,224)	(39,000)	(37,585)	(39,000)	0	(39,000)	0
3900	*On-Behalf Payments by KDE*	(260,256)		(239,776)		0		0
3900's	On-Behalf Payments from KDE	(260,256)	0	(239,776)	0	0	0	0
4500	*RESTRICTED FED THRU STATE*	(2,158,943)	(2,103,650)	(2,308,390)	(2,103,650)	(997,728)	(2,103,650)	0
4500S	*RESTRICTED FEDERAL SUMMER I*	(74,707)	(75,000)	(63,914)	(75,000)	0	(75,000)	0
4500's	Restricted Federal Revenue	(2,233,650)	(2,178,650)	(2,372,304)	(2,178,650)	(997,728)	(2,178,650)	0
4950	*CHILD NUTR PRG DONATED COMI*	(248,639)	(250,000)	(232,771)	(250,000)	(113,438)	(250,000)	0
4900's	NOT DEFINED	(248,639)	(250,000)	(232,771)	(250,000)	(113,438)	(250,000)	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

CHILD NUTRITION FUND: 51

	2 Years Prior	Last Year		Current Year		Next Yr.	
	Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
TOTAL Revenues	($4,198,921)	($5,716,377)	($4,246,006)	($5,943,462)	($1,779,614)	($5,943,462)	$0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

CHILD NUTRITION FUND: 51

		2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Expenses								
0130S	*CLASSIFIED SALARY SUMMER FE*	20,466		18,872		14,718		0
0131	*Other Classified Pay*	5,950		12,696		6,559		0
0100's	**Other Salaries & Substitutes**	26,416	0	31,568	0	21,277	0	0
0130	*CLASSIFIED REGULAR SALARY*	1,144,807	1,202,561	1,133,135	1,294,740	405,028	1,300,566	5,826
0140	*CLASSIFIED OVERTIME SALARY*	1,247	6,502	413	7,271	0	7,271	0
0150	*CLASSIFIED SUBSTITUTE SALAR)*	44,952	40,356	38,167	42,944	11,997	42,944	0
0130	**Classified Salaries / Personnel**	1,191,006	1,249,419	1,171,715	1,344,955	417,025	1,350,781	5,826
0221	*EMPLOYER FICA CONTRIBUTION*	65,584	71,539	63,448	77,610	24,263	78,464	854
0222	*EMPLOYER MEDICARE CONTRIBU*	15,324	16,244	14,840	17,478	5,677	17,670	192
0232	*CERS EMPLOYER CONTRIBUTION*	191,054	228,151	220,063	245,590	83,286	238,223	(7,368)
0251	*STATE UNEMPLOYMENT INSURAN*	5,591	5,376	5,952	5,755	567	5,755	0
0260	*WORKMENS COMPENSATION*	27,360	24,194	25,879	26,045	9,916	26,045	0
0280	*On-Behalf Payments*	260,256		239,776		0		0
0200's	**Employee Benefits**	565,169	345,504	569,958	372,477	123,709	366,156	(6,322)
0319	*OTHER ADMINISTRATIVE SERVICE*	1,003		953		517		0
0335	*OTHER PROFESSIONAL CONSULT*			9,572		0		0
0338	*REGISTRATION FEES*	5,596	7,944	4,060	8,456	935	8,456	0
0339	*OTH PROF TRAINING & DEV SVCS*	3,655	6,550	3,657	13,100	2,172	13,100	0
0342	*AUDITING SERVICES*	1,610	2,550	1,610	2,550	1,610	2,550	0
0349	*OTHER PROFESSIONAL SERVICES*	325	510	2,818	510	6,762	510	0
0300's	**Purchased Professional Services**	12,190	17,554	22,670	24,616	11,996	24,616	0
0432	*TECH-RELATED REPS & MAINT*	6,407	10,900	55	10,900	32	10,900	0
0433	*EQUIPMENT REPAIR & MAINT*	140				0		0
0442	*EQUIPMENT & VEHICLE RENT*			2,322		0		0
0400's	**Purchased Property Services**	6,548	10,900	2,377	10,900	32	10,900	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

CHILD NUTRITION FUND: 51

Code	Description	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Expenses								
0531	POSTAGE & PO BOX RENT	936	1,000	38	1,000	0	1,000	0
0532	TELEPHONE	40		54		21		0
0534	CELL PHONE SERVICES	313		208		234		0
0538	SHIPPING/DELIVERY/FREIGHT SV(	699				0		0
0542	NEWSPAPER ADVERTISING	31		26		0		0
0570	CONTRACT FOOD SERVICE MGMT	63,297	52,000	22,529	53,500	10,522	53,500	0
0580	TRAVEL		461	47	461	0	461	0
0581	TRAVEL - IN DISTRICT	272	260	152	260	0	260	0
0581S	TRAVEL SUMMER FEEDING	1,224		521		788		0
0582	TRAVEL - OUT OF DISTRICT	6,867	6,050	10,922	6,050	1,909	6,050	0
0583	HAULING OF COMMODITIES	11,471	16,493	7,249	17,549	1,595	17,549	0
0584	TRAVEL - OUT OF STATE	424	1,500	1,655	1,500	135	1,500	0
0585	TRAVEL - MEALS	1,077	300	130	300	38	300	0
0586	TRAVEL - HOTELS	1,059	3,861	4,305	7,721	804	7,721	0
0591	SVC PRCH ANT DST/ED AY W/IN S		28,450		29,950	0	29,950	0
0500's	**Other Services and Insurances**	**87,709**	**110,375**	**47,836**	**118,291**	**16,046**	**118,291**	**0**
0610	GENERAL SUPPLIES	170,863	140,737	191,808	148,814	136,777	148,814	0
0610P	GENERAL SUPPLIES-PROMOTION	13,012	4,100	27,017	4,356	5,305	4,356	0
0616	FOOD NON INSTR NON FOOD SVC	191		(101)		0		0
0626	GASOLINE	250		1,036		0		0
0630	FOOD	1,432,106	1,574,768	1,559,310	1,640,183	854,960	1,640,183	0
0630C	FOOD - COMMODITIES	248,639	327,000	232,771	327,000	113,438	327,000	0
0631	CATERING	2,650	2,000		2,000	0	2,000	0
0635	MILK	220,955	190,000	227,753	200,000	113,792	200,000	0
0636	IN SERVICE	484		344		479		0
0639	OTHER	1,045				0		0
0650	Supplies - Technology	11,121	10,560	12,014	11,993	1,045	11,993	0
0695	Furniture/Fixture Supplies	2,888	2,000	50,266	9,600	0	9,600	0
0600's	**Supplies, Materials, Textbooks**	**2,104,204**	**2,251,165**	**2,302,217**	**2,343,946**	**1,225,796**	**2,343,946**	**0**

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

CHILD NUTRITION FUND: 51

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Expenses								
0731	*MACHINERY*		2,900		3,100	0	3,100	0
0733	*FURNITURE & FIXTURES*	9,885	42,000	45,641	52,000	2,822	52,000	0
0734	*TECH-RELATED HARDWARE*	51,942	55,500	24,780	58,000	0	58,000	0
0735	*TECH SOFTWARE*	14,940	11,000		11,500	0	11,500	0
0739	*OTHER EQUIPMENT*	96,207	88,000	64,637	90,500	35,579	90,500	0
0700's	Property and Fixed Assets	172,974	199,400	135,058	215,100	38,401	215,100	0
0810	*DUES & FEES*	180	300	180	300	185	300	0
0893	*UNIFORMS*	107	150		150	0	150	0
0894	*INSTRUCTIONAL FIELD TRIPS*	720	1,000		1,000	599	1,000	0
0899	*OTHER MISCELLANEOUS*		4,575		4,575	0	4,575	0
0800's	Miscellaneious	1,008	6,025	180	6,025	784	6,025	0
0840	*CONTINGENCY*		1,356,697		1,316,102	0	1,316,597	495
0840	Contingency	0	1,356,697	0	1,316,102	0	1,316,597	495
0913	*INDIRECT COSTS*	180,093	169,338	169,338	191,049	95,525	191,049	0
0900's	Fund Transfers	180,093	169,338	169,338	191,049	95,525	191,049	0
TOTAL	Expenses	$4,347,316	$5,716,377	$4,452,917	$5,943,462	$1,950,592	$5,943,462	$0
TOTALS for FUND:	51	$148,396		$206,911		$170,978		$-

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Home Community School
Educating for a Lifetime

CHILD CARE	FUND: 52	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Revenues								
0999U	*Beg Bal - Unassigned*		(229,905)		(229,905)	(154)	(229,905)	0
0999	Beginning Balance	0	(229,905)	0	(229,905)	(154)	(229,905)	0
1810	*CHILD CARE REVENUE*	(1,144,909)	(1,146,500)	(1,121,588)	(1,146,500)	(405,664)	(1,146,500)	0
1800's	Community Services (Child Care)	(1,144,909)	(1,146,500)	(1,121,588)	(1,146,500)	(405,664)	(1,146,500)	0
3900	*On-Behalf Payments by KDE*	(177,975)		(160,547)		0		0
3900's	On-Behalf Payments from KDE	(177,975)	0	(160,547)	0	0	0	0
TOTAL	Revenues	($1,322,884)	($1,376,405)	($1,282,135)	($1,376,405)	($405,818)	($1,376,405)	$0

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

CHILD CARE FUND: 52

		2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Expenses								
0110D	*FRYSC DIRECTOR SALARY*		7,760		7,954	0	7,954	0
0131	*Other Classified Pay*	422	424	827	435	533	435	0
0100's	Other Salaries & Substitutes	422	8,184	827	8,388	533	8,388	0
0112	*EXTRA SERVICE*	6,890	6,900	6,900	7,073	3,500	7,073	0
0110	Certified Salaries / Personnel	6,890	6,900	6,900	7,073	3,500	7,073	0
0130	*CLASSIFIED REGULAR SALARY*	785,533	786,000	765,502	805,650	224,495	809,275	3,625
0140	*CLASSIFIED OVERTIME SALARY*	19	1,124	47	1,152	0	1,152	0
0150	*CLASSIFIED SUBSTITUTE SALAR)*	39,664	39,750	34,223	40,744	15,344	40,744	0
0130	Classified Salaries / Personnel	825,216	826,874	799,771	847,546	239,839	851,171	3,625
0221	*EMPLOYER FICA CONTRIBUTION*	45,114	47,250	43,556	47,250	13,682	47,770	520
0222	*EMPLOYER MEDICARE CONTRIBU*	10,622	10,725	10,280	10,725	3,246	10,843	118
0231	*KTRS EMPLOYER CONTRIBUTION*	17		35		36		0
0232	*CERS EMPLOYER CONTRIBUTION*	131,501	132,750	146,893	132,750	44,794	128,768	(3,983)
0251	*STATE UNEMPLOYMENT INSURAN*	3,582	3,775	3,663	3,775	325	3,775	0
0260	*WORKMENS COMPENSATION*	9,951	10,020	8,677	10,020	2,417	10,020	0
0280	*On-Behalf Payments*	177,975		160,547		0		0
0200's	Employee Benefits	378,763	204,520	373,650	204,520	64,500	201,175	(3,345)
0338	*REGISTRATION FEES*	746	1,000	832	1,000	0	1,000	0
0345	*MEDICAL SERVICES*	5		5		0		0
0349	*OTHER PROFESSIONAL SERVICE!*			910		0		0
0300's	Purchased Professional Services	751	1,000	1,747	1,000	0	1,000	0
0449	*OTHER RENTAL*	411	415		415	0	415	0
0400's	Purchased Property Services	411	415	0	415	0	415	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

CHILD CARE FUND: 52

		2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Expenses								
0531	*POSTAGE & PO BOX RENT*	44		44		0		0
0532	*TELEPHONE*	354	500	862	500	410	500	0
0534	*CELL PHONE SERVICES*	314	325	229	325	215	325	0
0538	*SHIPPING/DELIVERY/FREIGHT SV(*	20				0		0
0580	*TRAVEL*		1,000		1,000	0	1,000	0
0581	*TRAVEL - IN DISTRICT*	199		265		0		0
0582	*TRAVEL - OUT OF DISTRICT*	904	1,000	1,931	1,000	0	1,000	0
0585	*TRAVEL - MEALS*	175	200		200	0	200	0
0586	*TRAVEL - HOTELS*	360	400	322	400	0	400	0
0591	*SVC PRCH ANT DST/ED AY W/IN S*		2,400		2,400	0	2,400	0
0500's	Other Services and Insurances	2,370	5,825	3,653	5,825	625	5,825	0
0610	*GENERAL SUPPLIES*	27,174	27,500	23,795	27,538	10,951	27,538	0
0616	*FOOD NON INSTR NON FOOD SVC*	205	225	120	225	249	225	0
0617	*FOOD INSTR NON FOOD SERVICE*	41,992	2,900	56,192	3,016	24,516	3,016	0
0617R	*SNACK REIMBUR FROM STATE*	(39,116)		(49,164)		(18,506)		0
0642	*PERIODICALS & NEWSPAPERS*			160		0		0
0643	*SUPPLEMENTARY BKS/STUDY GL*	811	825		825	0	825	0
0650	*Supplies - Technology*	1,431	2,000	1,089	2,000	2,550	2,000	0
0679	*OTHER STUDENT ACTIVITIES*	225	250		250	0	250	0
0694	*EQUIPMENT SUPPLIES/MATERIAL*	450	475		475	0	475	0
0697	*OTHER SUPPLIES & MATERIALS*			1,400		0		0
0600's	Supplies, Materials, Textbooks	33,172	34,175	33,592	34,329	19,761	34,329	0
0733	*FURNITURE & FIXTURES*			723		0		0
0734	*TECH-RELATED HARDWARE*	750	750	748	750	0	750	0
0739	*OTHER EQUIPMENT*		1,575		1,575	0	1,575	0
0700's	Property and Fixed Assets	750	2,325	1,471	2,325	0	2,325	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

CHILD CARE	FUND: 52	2 Years Prior Actual	Last Year		Current Year		Next Yr. DRAFT Bud.	Change
			Budget	Actual	Budget	YTD Actual		
Expenses								
0810	*DUES & FEES*	1,824	1,875	2,050	1,875	525	1,875	0
0894	*INSTRUCTIONAL FIELD TRIPS*	951	1,000	562	1,000	669	1,000	0
0800's	Miscellaneious	2,775	2,875	2,612	2,875	1,194	2,875	0
0840	*CONTINGENCY*		283,313		262,110	0	261,829	(281)
0840	Contingency	0	283,313	0	262,110	0	261,829	(281)
TOTAL	Expenses	$1,251,521	$1,376,405	$1,224,223	$1,376,405	$329,951	$1,376,405	$0
TOTALS for FUND:	52	($71,363)		($57,912)		($75,866)		

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Home Community School
Educating for a Lifetime

ADULT EDUCATION FUND: 54

Code	Description	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Revenues								
0999U	*Beg Bal - Unassigned*		(320)		(320)	0	(320)	0
0999	Beginning Balance	0	(320)	0	(320)	0	(320)	0
1310	*TUITION FROM INDIVIDUALS*	(395)	(5,000)		(5,000)	0	(5,000)	0
1300's	Tuition	(395)	(5,000)	0	(5,000)	0	(5,000)	0
TOTAL	Revenues	($395)	($5,320)	$0	($5,320)	$0	($5,320)	$0
Expenses								
0130	*CLASSIFIED REGULAR SALARY*		2,533		2,533	0	2,542	10
0130	Classified Salaries / Personnel	0	2,533	0	2,533	0	2,542	10
0221	*EMPLOYER FICA CONTRIBUTION*		157		157	0	159	2
0222	*EMPLOYER MEDICARE CONTRIBU*		37		37	0	37	0
0232	*CERS EMPLOYER CONTRIBUTION*		400		400	0	388	(12)
0251	*STATE UNEMPLOYMENT INSURAN*		30		30	0	30	0
0200's	Employee Benefits	0	623	0	623	0	614	(10)
0322	*EDUCATION CONSULTANT*		820		820	0	820	0
0339	*OTH PROF TRAINING & DEV SVCS*	75				0		0
0300's	Purchased Professional Services	75	820	0	820	0	820	0
0542	*NEWSPAPER ADVERTISING*		500		500	0	500	0
0500's	Other Services and Insurances	0	500	0	500	0	500	0
0610	*GENERAL SUPPLIES*		844		844	0	844	0
0600's	Supplies, Materials, Textbooks	0	844	0	844	0	844	0
TOTAL	Expenses	$75	$5,320	$0	$5,320	$0	$5,320	$0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

ADULT EDUCATION	FUND: 54	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
TOTALS for FUND:	54	($320)						$-

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2013 to 2014 with Projection: 2014

Educating for a Lifetime

ADULT EDUCATION FUND: 54	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
Grand Total:	(2,881,087)	(57,008)	(388,401)	0	$(23,429,166)	0	0

H:\BUDGETS\Budgfet 2013-14\2013-14 DRAFT Budget Summary by Object Code Detail.rpt
January 17, 2013
1:34 pm