Henderson County Board of Education

2014 - 2015 DRAFT BUDGET

January 21, 2014

PLANNING ASSUMPTIONS for 2014-2015 DRAFT BUDGET

The ending General Fund Contingency will be $8,666,425 or 10.78%

1) The beginning balance is budgeted at $14,685,308, which is NO CHANGE from the previous year's working budget.

2) This budget is based on a SEEK Guaranteed Base per pupil forecast amount of $3,827, which is the same per pupil amount as the 2013-2014 Working Budget. There is a forecasted increase of 60.3 students in Average Daily Attendance (ADA) and a forecasted SEEK funding increase of $37,621 over the 2013-2014 Working Budget.

3) This budget does not include a general wage increase but does include rank and step increases currently in the salary schedule. The projected cost of these changes total $403,582 in the general fund. The district has not given a general wage increase since the 1% given in 2008-2009. Teacher contracts were reduced by 1 instructional day in 2011-2012, which resulted in a 0.5% decrease in pay. In 2012-2013 and 2013-2014 the district gave a 1.5% one-time supplement.

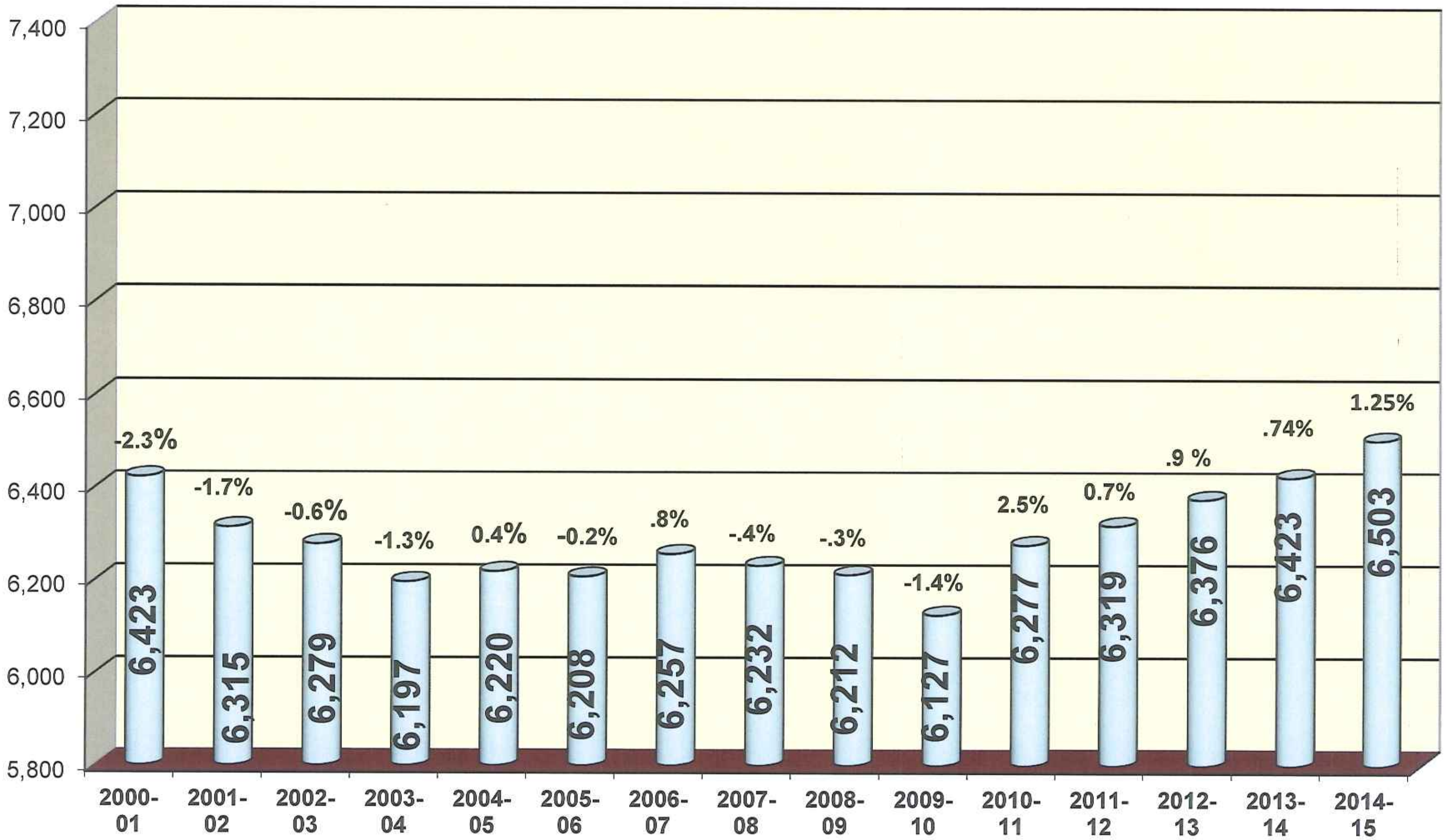
4) This budget includes $506,020 for textbooks, which are not funded by the state.

5) 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 or its replacement.

6) The State SEEK funding for Transportation is budgeted at $2,428,788 which includes a proration of $1,646,773 or 40.4%.

7) This budget includes $456,953 for the purchase of five new passenger buses and $161,391 for the purchase of two new trucks, one suburban and one tandem axle closed trailer.

Henderson County Schools
Average Daily Attendance (ADA)



Henderson County Schools Raise History				
Year	Starting Teacher Salary	Actual / Projected Raise	Classified	
1998-1999	24,156.00	4.00%	4.00%	
1999-2000	24,760.00	2.50%	2.50%	
2000-2001	25,379.00	2.50%	2.50%	
2001-2002	26,140.00	3.00%	3.00%	
2002-2003	26,924.00	3.00%	3.00%	
2003-2004	28,001.00	4.00%	4.00%	
2004-2005 (0701//04 - 12/31/04)	28,564.00	2.00%	2.00%	
2004-2005 (01/01/05 - 06/30/05)	28,850.00	1.00%	1.00%	
2005-2006	29,716.00	3.00%	3.00%	
2006-2007	30,310.00	2.00%	2.00%	
2007-2008	33,670.00	$3,000 + 2 Addt'l Work days	5.00% Limited to $2,500 Max	
2008-2009	34,007.00	1.00%	1.00%	
2009-2010	34,347.00	0.00%	0.00%	
2010-2011	34,347.00	0.00%	0.00%	
2011-2012	34,163.00	0.00%	0.00%	Decrease 1 Instructional Day
2012-2013	34,163.00	0.00%	0.00%	1.5% Bonus/Supplement 11/20/12
2013-2014	34,163.00	0.00%	0.00%	1.5% Bonus/Supplement 12/20/13

2014 - 2015 DRAFT BUDGET SEEK

Description	2013-2014 WORKING BUDGET SEEK	2014-2015 DRAFT BUDGET SEEK	Change 2014-2015 DRAFT BUDGET vs. 2013-2014 WORKING
Input Data			
Average Daily Attendance	*6,442.7*	*6,503.0*	*60.3*
Property Assessments	$2,888,110,886	$2,958,752,182	$70,641,296
8 Month Average Free & Reduced	3,749.7	3,982.1	232.4
12/01 Child Count: SEVERE:	189.0	188.0	-1.0
12/01 Child Count: MODERATE:	495.0	468.0	-27.0
12/01 Child Count: SPEECH:	354.0	381.0	27.0
Limited English Proficient	101.0	109.0	8.0
Prior Year Home & Hospital ADA	35.1	40.6	5.5
Base Year Debt Service	$1,979,870	$1,979,870	$0
Transportation Estimate	$4,075,561	$4,075,561	$0
Pro-rated Transportation	$2,428,788	$2,428,788	$0
Transportation Pro-Ration	($1,646,773)	($1,646,773)	$0
% of Transportation Pro-ration	-40.4%	-40.4%	
Guaranteed Base per Pupil	$3,827	$3,827	$0
SEEK CALCULATION			
Guaranteed Base	$24,656,033	$24,886,981	$230,948
At Risk	$2,152,491	$2,285,925	$133,433
Home & Hospital	$130,851	$151,316	$20,465
Exceptional Child	$4,241,311	$4,136,222	($105,089)
Limited English Proficient	$37,107	$40,046	$2,939
Transportation	$2,428,788	$2,428,788	$0
Calculated Base Funding	$33,646,581	$33,929,277	$282,696
LESS: $.30 Local Effort	($8,664,333)	($8,876,257)	($211,924)
Calculated STATE Portion	$24,982,248	$25,053,020	$70,772
State Tier I	$2,020,632	$1,987,479	($33,152)
Total State SEEK	$27,002,880	$27,040,500	$37,621
Adjustment to Appropriations			
Prior Year Adjustments	$0	$0	$0
Less: SFSF	$0	$0	$0
Less: Capital Outlay	($644,265)	($650,300)	($6,035)
Net General Fund SEEK	**$26,358,615**	**$26,390,200**	**$31,585**
Local FSPK	$1,444,055	$1,479,376	$35,321
State FSPK	$891,406	$877,961	($13,445)
Capital Outlay	$644,265	$650,300	$6,035

Henderson County Board of Education

DRAFT Budget Fund Summary for 2014-2015

Fund	Fund Description	2013-2014 WORKING Budget	2014-2015 DRAFT Budget	Difference vs. 2013-14 Working Budget
1	General Fund	69,887,498	69,967,185	79,687
2	State & Federal Grants	7,745,301	-	(7,745,301)
51	Food Service	5,956,503	5,956,503	0
310	Capital Outlay	1,381,152	1,383,167	2,015
320	Building Fund	3,074,062	3,081,367	7,305
Total of Operational Funds		**$88,044,516**	**$80,388,222**	**($7,656,294)**
400	Debt Service	2,004,584	1,923,960	(80,624)
52	Childcare Centers	1,536,952	1,536,952	0
54	Community Education	5,320	5,320	0
Grand Total of All Funds		**$91,591,372**	**$83,854,454**	**($7,736,918)**
General Fund Contingency		**$6,821,945**	**$8,666,425**	**$1,844,480**
Contingency %		**7.75%**	**10.78%**	**3.03%**

Henderson County Schools
2014-2015 GENERAL FUND DRAFT BUDGET

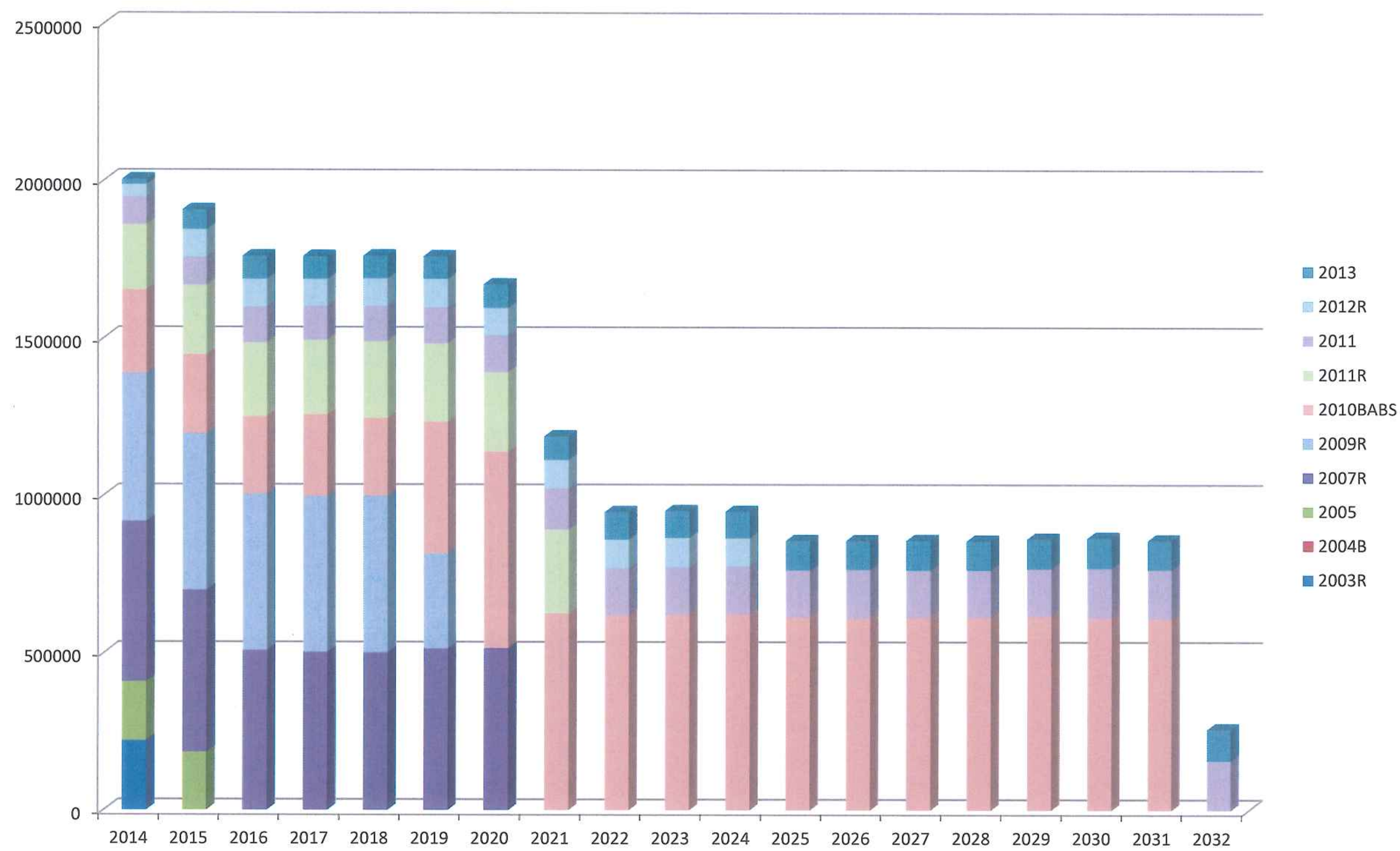
	2013-2014 WORKING BUDGET	SEEK FUNDING	Local Property & Utility Tax	Rank & Step	3% Supplement	KTRS Rate Increase - GF	CERS Rate Decrease	Transportation	Textbooks	Technology	On-Behalf Payments	Other	2014-2015 DRAFT BUDGET
BEGINNING BALANCE	14,685,308											$ 0	$ 14,685,308
RECEIPTS													
Local Revenues (Prop & Utility Tax)	16,970,742		0										16,970,742
Payment In Lieu of taxes	210,000		0										210,000
Other Local Receipts	281,450											0	281,450
Investment Earnings	110,000											0	110,000
State Revenues	23,929,827	31,585											23,961,412
State Revenues - On-behalf	10,792,560										48,102	0	10,840,662
State Transportation	2,428,788							0					2,428,788
Other	478,823											0	478,823
*** TOTAL RECEIPTS ***	$ 55,202,190	$31,585	$0	$0	$0	$0	$0	$0	$0	$0	$48,102	$0	$ 55,281,877
EXPENDITURES													
100's Certified Salaries	29,802,209			323,886	(1,227,473)								28,898,622
100's Classified Salaries	8,299,694			79,696									8,379,390
200's Employee Benefits	3,282,498			32,661									3,315,159
200's Sick Leave Accrual	225,000												225,000
200's KSBIT Payout Fee	320,000												320,000
200's On-Behalf Payments	10,633,661										207,001		10,840,662
300's Purchased Professional Services	440,113											40,735	480,848
300's Tax Collection Fees	260,000												260,000
346 Architect Fees	17,500												17,500
400's Purch. Prop. Svc.	1,270,582											(5,200)	1,265,382
450 Construction (Summer) Projects	225,000									(125,000)			100,000
500's Other Purchased Services	1,164,585											(11,467)	1,153,118
0621-4 Electricity & Natural Gas	1,358,300												1,358,300
0626-7 Diesel Fuel & Gasoline	617,984												617,984
644 Textbooks	991,058								(485,038)				506,020
600's Supplies and Materials	1,452,871											31,491	1,484,362
732 School Buses	548,344							(91,391)					456,953
732A Trucks and Automobiles	55,000											106,391	161,391
700's Other Fixed Assets	1,784,292									(560,085)			1,224,207
800's Miscellaneous	160,862												160,862
931 KETS Match	156,000											(81,000)	75,000
*** TOTAL EXPENDITURES ***	63,065,553	$0	$0	$436,243	($1,227,473)	$0	$0	($91,391)	($485,038)	($685,085)	$207,001	$80,950	$61,300,760
**** Current Year Change ****		$31,585	$0	($436,243)	$1,227,473	$0	$0	$91,391	$485,038	$685,085	($158,899)	($80,950)	
***** Ending Contingency**	$ 6,821,945						$1,844,480						$ 8,666,425
Contingency % of All Funds	7.75%												10.78%
Total Budget with Contingencies	$ 69,887,498												$69,967,185

Henderson County Schools

FY 2014-2015 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	$745,406	$1,476,808	$0	$1,476,808
Local Taxes (Nickel Tax)		$1,444,055	$1,444,055		
State Revenues	$644,265	$891,406	$1,535,671		
Interest	$7,500	$500	$8,000		
Bond Payments			$0	$1,906,460	
Bank Fees			$0	$17,500	
FUND TRANSFERS	$0	($1,923,960)	($1,923,960)	$1,923,960	
REMAINING FUNDS (Contingency)	$1,383,167	$1,157,407	$2,540,574	$0	$2,540,574

Total Local Bond Payments by Year



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

Fiscal Year	2003R	2005	2007R	2009R	2010BABS	2011R	2011	2012R	2013	Grand Total
	Bend Gate (1993R)	East Heights 1999R	HCHS Phase I (1998R)	NMS & SMS	ELC	Refinance	HVAC HCHS	Refinance	Refinance	
2014	$221,300	$186,536	$509,090	$470,427	$266,313	$204,526	$90,038	$38,855	$16,250	$2,003,335
2015		$184,885	$513,920	$497,077	$251,658	$220,047	$89,700	$85,936	$63,238	$1,906,461
2016			$508,195	$496,557	$246,364	$233,926	$114,031	$88,041	$72,638	$1,759,752
2017			$502,100	$494,558	$260,371	$236,726	$108,113	$85,310	$71,938	$1,759,116
2018			$500,543	$496,533	$248,849	$243,401	$111,988	$87,780	$71,238	$1,760,332
2019			$513,031	$300,730	$419,513	$248,776	$115,550	$90,515	$70,538	$1,758,653
2020			$514,469		$624,118	$252,777	$118,866	$85,715	$74,748	$1,670,693
2021					$624,041	$265,741	$131,781	$91,331	$73,868	$1,186,762
2022					$617,947		$149,069	$91,960	$87,823	$946,799
2023					$620,609		$150,866	$92,820	$86,503	$950,798
2024					$621,732		$152,506	$88,800	$85,073	$948,111
2025					$612,766		$148,863		$93,269	$854,898
2026					$609,106		$154,838		$91,091	$855,035
2027					$611,390		$150,488		$93,830	$855,708
2028					$611,566		$150,894		$91,485	$853,945
2029					$615,300		$150,950		$94,056	$860,306
2030					$611,874		$155,550		$96,200	$863,624
2031					$608,366		$154,669		$93,000	$856,035
2032							$158,294		$99,600	$257,894
2033									$100,900	$100,900
2034									$102,000	$102,000
Grand Total	**$221,300**	**$371,421**	**$3,561,348**	**$2,755,882**	**$9,081,883**	**$1,905,920**	**$2,557,054**	**$927,063**	**$1,729,286**	**$23,111,157**

Henderson County Schools
Fiscal Year 2014 - 2015 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	2013 Refinance	Grand Total
8/1/2014	Principal							$30,000.00			**$30,000.00**
	Interest						$19,110.31	$29,943.75	$6,105.45		**$55,159.51**
10/1/2014	Principal									$25,000.00	**$25,000.00**
	Interest									$19,243.75	**$19,243.75**
12/1/2014	Principal			$420,000.00		$53,237.00					**$473,237.00**
	Interest		$3,233.81	$50,845.00	$35,953.87	$171,786.32					**$261,819.00**
2/1/2015	Principal						$181,826.00		$73,725.00		**$255,551.00**
	Interest						$19,110.31	$29,756.25	$6,105.45		**$54,972.01**
4/1/2015	Principal										**$0.00**
	Interest									$18,993.75	**$18,993.75**
6/1/2015	Principal		$178,417.00		$425,169.00						**$603,586.00**
	Interest		$3,233.81	$43,075.00	$35,953.87	$171,200.72					**$253,463.40**
2014-2015 Totals	Federal Rebate					-$144,565.75					**-$144,565.75**
	Principal	**$0.00**	**$178,417.00**	**$420,000.00**	**$425,169.00**	**$53,237.00**	**$181,826.00**	**$30,000.00**	**$73,725.00**	**$25,000.00**	**$1,387,374.00**
	Interest	**$0.00**	**$6,467.62**	**$93,920.00**	**$71,907.74**	**$198,421.29**	**$38,220.62**	**$59,700.00**	**$12,210.90**	**$38,237.50**	**$519,085.67**
	Total	**$0.00**	**$184,884.62**	**$513,920.00**	**$497,076.74**	**$251,658.29**	**$220,046.62**	**$89,700.00**	**$85,935.90**	**$63,237.50**	**$1,906,459.67**

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

GENERAL FUND   FUND: 1

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Revenues								
0999C	*Beg Bal - Committed*		(112,547)	(112,547)	(112,547)	0	(112,547)	0
0999N	*Beginning Bal- Non Spendable*		(243,872)	(243,872)	(243,872)	0	(243,872)	0
0999U	*Beg Bal - Unassigned*		(17,013,041)	(17,013,041)	(14,328,889)	0	(14,328,889)	0
0999	Beginning Balance	0	(17,369,461)	(17,369,461)	(14,685,308)	0	(14,685,308)	0
1111	*GENERAL PROPERTY TAX*	(9,757,214)	(9,618,937)	(10,255,183)	(9,952,430)	(9,484,844)	(9,952,430)	0
1113	*PSC PROPERTY TAX*		(535,000)		(878,540)	0	(878,540)	0
1115	*DELINQUENT PROPERTY TAX*	(214,151)	(90,000)	(176,142)	(75,000)	(86,198)	(75,000)	0
1117	*MOTOR VEHICLE TAX*	(1,556,181)	(1,512,000)	(1,619,721)	(1,620,636)	(511,712)	(1,620,636)	0
1117W	*PROPERTY TAX - WATERCRAFT*	(348,746)	(200,000)	(403,539)	(200,000)	(19,962)	(200,000)	0
1118	*UNMINED MINERALS TAX*	(479,372)	(240,000)	(456,581)	(264,136)	(476)	(264,136)	0
1119	*FRANCHISE TAX*	(584,498)	(300,000)	(744,467)	(475,000)	(271,198)	(475,000)	0
1121	*UTILITIES TAX*	(3,478,385)	(3,400,000)	(3,820,412)	(3,500,000)	(1,509,879)	(3,500,000)	0
1140	*PENALTIES & INTEREST ON TAXE*	(6,044)	(5,000)	(6,013)	(5,000)	(1,599)	(5,000)	0
1191	*OMITTED PROPERTY TAX*	(133,037)		(203,980)		(202,608)		0
1100's	Local Taxes	(16,557,628)	(15,900,937)	(17,686,039)	(16,970,742)	(12,088,476)	(16,970,742)	0
1280	*REVENUE IN LIEU OF TAXES*	(285,944)	(210,000)	(296,367)	(210,000)	0	(210,000)	0
1200's	Revenue in Lieu of Taxes	(285,944)	(210,000)	(296,367)	(210,000)	0	(210,000)	0
1310	*TUITION FROM INDIVIDUALS*	(73,778)	(85,000)	(83,383)	(85,000)	(48,843)	(85,000)	0
1340	*OTHER TUITION*			(958)		0		0
1300's	Tuition	(73,778)	(85,000)	(84,341)	(85,000)	(48,843)	(85,000)	0
1442	*TRANSPORT FRM FISCAL COURT*	(32,500)	(32,500)	(32,500)	(32,500)	0	(32,500)	0
1400's	Transportation Fees	(32,500)	(32,500)	(32,500)	(32,500)	0	(32,500)	0
1510	*INTEREST ON INVESTMENTS*	(156,800)	(100,000)	(140,779)	(110,000)	(53,489)	(110,000)	0
1500's	Investment Earnings	(156,800)	(100,000)	(140,779)	(110,000)	(53,489)	(110,000)	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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
Revenues								
1911	*BUILDING RENTAL*	(9,052)	(3,000)	(963)	(1,500)	(823)	(1,500)	0
1920	*CONTRIBUTIONS/DONATIONS*	(92,591)	(106,500)	(71,770)	(68,950)	(60,576)	(68,950)	0
1942	*TEXTBOOK RENTALS*	(59,000)	(65,000)	(61,500)	(60,000)	0	(60,000)	0
1951	*MISC REV FRM OTH SCH DST IN S*	(16,015)				0		0
1990	*MISCELLANEOUS REVENUE*	(11,761)	(1,500)	(4,775)	(1,500)	(1,872)	(1,500)	0
1995	*XTRA EMPLOY PAY/STUDENT ACT*	(31,719)	(13,000)	(42,880)	(32,000)	(26,438)	(32,000)	0
1900's	Other Local Revenue	(220,138)	(189,000)	(181,887)	(163,950)	(89,708)	(163,950)	0
3111	*SEEK PROGRAM*	(21,933,895)	(22,114,192)	(22,114,192)	(21,909,195)	(9,072,101)	(21,973,933)	(64,738)
3111T	*SEEK TIER I ALLOTMENT*	(2,052,694)	(2,095,528)	(2,339,739)	(2,020,632)	(835,917)	(1,987,479)	33,153
3111TR	*SEEK TRANSPORTATION*	(2,263,246)	(2,430,068)	(2,185,857)	(2,428,788)	(1,011,995)	(2,428,788)	0
3122	*VOCATIONAL TRANSPORTATION*	(36,045)	(12,000)	(28,728)	(15,000)	0	(15,000)	0
3130	*NATIONAL BOARD CERTIFICATIOI*	(8,462)	(6,700)	(7,944)	(6,700)	0	(6,700)	0
3100's	SEEK State Funding	(26,294,342)	(26,658,488)	(26,676,460)	(26,380,315)	(10,920,013)	(26,411,900)	(31,585)
3800	*Rev in Lieu of Taxes/State Src*	(65,970)	(55,000)	(65,110)	(55,000)	(27,129)	(55,000)	0
3800's	Revenuein Lieu of Taxes	(65,970)	(55,000)	(65,110)	(55,000)	(27,129)	(55,000)	0
3900	*On-Behalf Payments by KDE*	(10,633,661)		(10,951,459)	(10,792,560)	0	(10,840,662)	(48,102)
3900's	On-Behalf Payments from KDE	(10,633,661)	0	(10,951,459)	(10,792,560)	0	(10,840,662)	(48,102)
4700	*FEDERAL REV THRU INTERMED S*	(45)		(30)		(90)		0
4700's	Federal thru Intermediate Sources	(45)	0	(30)	0	(90)	0	0
4810	*MEDICAID REIMBURSEMENT*	(141,528)	(90,000)	(352,487)	(200,000)	(21,556)	(200,000)	0
4800's	Federal Reimbursements	(141,528)	(90,000)	(352,487)	(200,000)	(21,556)	(200,000)	0
5210	*FUND TRANSFER*		(2,523,534)	(2,527,527)		0		0
5220	*INDIRECT COSTS TRANSFER*	(169,338)	(191,049)	(192,736)	(202,123)	(84,218)	(202,123)	0
5200's	Interfund Transfers	(169,338)	(2,714,583)	(2,720,264)	(202,123)	(84,218)	(202,123)	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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
Revenues								
5332	*LOSS COMP - BUILDINGS*	(188,397)		(67,588)		(51,720)		0
5341	*SALE OF EQUIPMENT ETC*	(21,087)		(20,626)		(10,890)		0
5342	*LOSS COMP - EQUIPMENT ETC*	(2,451)		(326)		(6,177)		0
5300's	Sale or Loss of Fixed Assets	(211,935)	0	(88,540)	0	(68,787)	0	0
TOTAL	Revenues	($54,843,607)	($63,404,969)	($76,645,724)	($69,887,498)	($23,402,309)	($69,967,185)	($79,687)

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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
0112B	*SUPPLEMENTAL BONUS*			509,145	1,227,473	0		(1,227,473)
0112O	*Optional Days*		17,642	468,656	446,644	391,567	446,644	0
0113	*OTHER CERTIFIED PERM SALARY*	1,630	5,000	820	5,000	280	5,000	0
0114	*National Teacher Certification*	14,000	12,180	12,000	12,180	4,667	12,180	0
0131	*Other Classified Pay*	69,168		74,872	70,000	22,764	70,721	721
0170	*CLASSIFIED/PARAPROF SALARY*	132,031	137,925	160,127	137,925	22,502	137,925	0
0190	*BOARD PER DIEM*	8,475	10,000	7,200	10,000	2,850	10,000	0
0100's	Other Salaries & Substitutes	225,305	182,747	1,232,820	1,909,222	444,630	682,470	(1,226,752)
0110	*CERTIFIED PERMANENT SALARY*	23,638,743	25,409,272	24,821,891	25,587,622	8,655,419	25,899,791	312,169
0111	*EXTENDED DAY*	1,093,383	954,209	721,707	960,412	283,428	972,128	11,717
0112	*EXTRA SERVICE*	872,679	842,453	953,378	947,906	432,278	947,906	0
0113S	*STIPENDS*	2,310	8,855	10,885	12,442	2,930	12,442	0
0120	*CERTIFIED SUBSTITUTE SALARY*	559,506	602,530	501,596	602,530	210,567	602,530	0
0110	Certified Salaries / Personnel	26,166,621	27,817,320	27,009,457	28,110,912	9,584,622	28,434,798	323,886
0130	*CLASSIFIED REGULAR SALARY*	7,211,661	7,668,274	7,330,914	7,615,917	2,250,659	7,694,361	78,444
0140	*CLASSIFIED OVERTIME SALARY*	106,437	128,326	116,154	128,326	53,786	128,326	0
0150	*CLASSIFIED SUBSTITUTE SALAR)*	252,724	285,965	202,104	285,965	51,946	285,965	0
0160	*CLASSIFIED/LICENSED SALARY*	40,123	51,330	50,417	51,561	17,573	52,092	531
0130	Classified Salaries / Personnel	7,610,946	8,133,895	7,699,588	8,081,769	2,373,964	8,160,744	78,975

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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*	82,454	85,510	93,840	85,510	40,478	85,510	0
0212	*GROUP HEALTH INSURANCE*		500		500	0	500	0
0216	*KY Ret Sys (KRS) Health Ins*	5,505				0		0
0221	*EMPLOYER FICA CONTRIBUTION*	407,560	475,680	418,218	480,919	131,144	485,872	4,953
0222	*EMPLOYER MEDICARE CONTRIBU*	413,014	485,288	440,470	490,817	151,728	496,314	5,497
0222A	*EMPLOYER MEDICARE CONTRIBU*		1,548		1,548	0	1,548	0
0231	*KTRS EMPLOYER CONTRIBUTION*	187,377	187,686	322,573	427,504	154,721	432,720	5,216
0231A	*KTRS EMPLOYER CONTRIBUTION*		10		10	0	10	0
0232	*CERS EMPLOYER CONTRIBUTION*	1,352,540	1,355,047	1,790,256	1,314,399	396,794	1,327,937	13,538
0251	*STATE UNEMPLOYMENT INSURAN*	64,892	104,129	77,163	104,201	8,655	104,201	0
0251A	*UNEMPLOYMENT-ALLOCATION*		165		165	0	165	0
0253	*KSBA UNEMPLOYMENT INSURAN*		359		359	0	359	0
0260	*WORKMENS COMPENSATION*	236,705	305,112	310,813	308,653	117,345	312,109	3,457
0260A	*WORKMAN'S COMP-ALLOCATION*		336		336	0	336	0
0260K	*KSBIT WORKMANS COMP FEE*				320,000	0	320,000	0
0270	*OTHER HEALTH CARE BENEFITS*		1,538		1,538	0	1,538	0
0280	*On-Behalf Payments*	10,509,794		10,840,662	10,633,661	0	10,840,662	207,001
0290	*OTHER BENEFITS*	52,003	49,538	52,643	49,538	37,606	49,538	0
0291	*ACCRUED SICK LEAVE PAID*	241,645	225,000	85,662	225,000	24,725	225,000	0
0299	*OTHER EMPLOYEE BENEFITS*	1,534	500		500	0	500	0
0200's	**Employee Benefits**	13,555,021	3,277,948	14,432,300	14,445,159	1,063,195	14,684,821	239,662
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 2014 to 2015 with Projection: 2015

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*	244,436	235,000	257,630	260,000	211,434	260,000	0
0312	*KSBA POLICY SERVICE*	13,132	12,405	6,180	12,405	5,080	12,405	0
0319	*OTHER ADMINISTRATIVE SERVICI*	1,425				0		0
0322	*EDUCATION CONSULTANT*	31,375	42,077	17,009	26,000	31,878	26,000	0
0335	*OTHER PROFESSIONAL CONSULT*	65	300	58,290	300	0	300	0
0338	*REGISTRATION FEES*	54,787	44,765	49,625	49,288	26,767	49,288	0
0339	*OTH PROF TRAINING & DEV SVCS*	1,080	9,221	4,029	11,500	3,380	11,500	0
0341	*DRUG TESTING*	7,487	12,250	10,154	13,240	4,162	13,240	0
0342	*AUDITING SERVICES*	26,170	30,000	26,140	30,000	26,140	30,000	0
0343	*LEGAL SERVICES*	67,680	85,000	85,267	85,000	52,362	85,000	0
0345	*MEDICAL SERVICES*	58,455	54,758	89,090	38,758	10,534	46,258	7,500
0346	*ARCHECTUR & ENGINEERING SV(*	56,537	27,500	4,976	17,500	0	17,500	0
0347	*SECURITY SERVICES*	109,332	210,289	134,942	135,273	16,997	135,273	0
0349	*OTHER PROFESSIONAL SERVICE!*	9,078	78,713	110,571	21,750	36,563	54,985	33,235
0351	*DATA PROCESSING & CODING SV*	250				0		0
0352	*OTHER TECHNICAL SERVICES*		13,600	6,190	16,600	0	16,600	0
0300's	**Purchased Professional Services**	**681,290**	**855,878**	**860,095**	**717,613**	**425,298**	**758,348**	**40,735**

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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*	116,389	113,286	126,448	113,286	49,607	113,286	0
0413	*SEWAGE*	5,875	6,017	975	6,017	325	6,017	0
0419	*OTHER UTILITIES*	37,176	38,270	38,518	38,270	15,998	38,270	0
0421	*SANITATION SERVICE*	59,542	75,955	64,280	75,955	23,701	75,955	0
0423	*CONTRACT CUSTODIAL*		6,000	4,956	6,000	0	6,000	0
0424	*CONTRACT GROUNDS SERVICE*	37,854	87,664	36,848	55,699	27,916	55,699	0
0425	*PEST CONTROL SERVICES*	12,343	17,747	18,380	20,348	11,135	20,348	0
0429	*OTHER CLEANING SERVICES*	915	5,251	105	5,251	60	5,251	0
0431	*NON-TECH-RELATED REPRS & MA*	56,445	98,831	18,328	54,206	2,875	49,006	(5,200)
0432	*TECH-RELATED REPS & MAINT*	124,756	154,543	135,160	185,441	45,402	185,441	0
0433	*EQUIPMENT REPAIR & MAINT*	10,694	7,400	27,125	5,376	3,817	5,376	0
0434	*BUILDING REPAIRS & MAINT*	484,666	446,025	542,792	507,480	428,409	507,480	0
0435	*VEHICLE REPAIR & MAINT*	36,196	15,850	13,205	15,249	11,455	15,249	0
0436	*ELECTRONICS REPAIRS/MAINT*		979	1,032	979	0	979	0
0437	*PLUMBING REPAIRS & MAINTENA*		900	325	900	6,480	900	0
0438	*ROOF REPAIRS & MAINTENANCE*	16,818	11,000	146,998	11,000	0	11,000	0
0439	*OTHER REPAIRS/MAINTENANCE*	225,937	305,894	149,950	141,950	59,827	141,950	0
0441	*LAND & BUILDING RENT*	2,117	125	1,613	125	300	125	0
0442	*EQUIPMENT & VEHICLE RENT*	3,993	6,125	220	7,625	0	7,625	0
0444	*COPIER RENTAL*		21,000		18,000	0	18,000	0
0446	*STORAGE CONTAINER RENTAL*	2,077	1,425	1,080	1,425	400	1,425	0
0447	*MACHINERY RENTAL*	3,535		71		0		0
0449	*OTHER RENTAL*	138	1,273	8,077		540		0
0453	*CONSTRUCTION-CARPENTRY*	(49,925)		49,925		0		0
0491	*ASPHALT RESURFACE/STRIPPING*	3,817				0		0
0498	*FENCING REPAIR/MAINTENANCE*	5,594		31,035		0		0
0400's	**Purchased Property Services**	1,196,953	1,421,559	1,417,446	1,270,582	688,245	1,265,382	(5,200)

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Educating for a Lifetime

GENERAL FUND FUND: 1

Expenses		2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
0450	*CONSTRUCTION SERVICES*		75,000		75,000	0		(75,000)
0450DC	*Data Cabling Construction*		384,900	71,704	150,000	120,658	100,000	(50,000)
0450	**Construction Projects**	0	459,900	71,704	225,000	120,658	100,000	(125,000)

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Home Community School
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
0519	STUDNT TRANSP PURCH OTHR SI		2,200		2,200	0	2,200	0
0522	PROPERTY INSURANCE	261,721	260,000	269,946	281,000	340,312	281,000	0
0523	FIDELITY BOND	1,484	2,100	1,484	2,100	1,484	2,100	0
0524	FLEET INSURANCE	116,776	121,000	131,728	135,000	120,496	135,000	0
0525	GENERAL LIABILITY INSURANCE	81,431	68,021	44,149	69,284	29,148	69,284	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	26,277	21,172	27,304	24,030	19,999	24,030	0
0532	TELEPHONE	191,450	201,992	357,419	303,243	239,285	303,243	0
053201	Telco Voice Lines	16,935	20,000	12,759	15,000	4,030	15,000	0
0532A	TELEPHONE		250		12,350	0	12,350	0
0533	ON-LINE NETWORK	127,714	1,500	110,797	139,500	0	139,500	0
0534	CELL PHONE SERVICES	28,920	12,825	22,949	11,860	6,741	11,860	0
0534A	CELL PHONE SERVICES		1,100			0		0
0536	RADIO SERVICES	114				0		0
0537	CABLE TV	5,400	950	850	950	0	950	0
0538	SHIPPING/DELIVERY/FREIGHT SV(	1,180	2,690	2,345	4,541	187	4,541	0
0539	OTHER COMMUNICATIONS		500		500	0	500	0
0541	RADIO & TELEVISION ADVERTISIN	9,550	9,500	11,582	10,556	10,556	10,556	0
0542	NEWSPAPER ADVERTISING	4,668	5,400	6,978	4,939	2,288	6,939	2,000
0542A	NEWSPAPER ADVERTISING	1,428	5,000		5,000	0	1,500	(3,500)
0549	Other Advertising	6,264	3,200	8,714	7,218	4,313	7,218	0
0552	PRINTING - POSTERS	1,689	410		410	0	410	0
0553	PRINT/BIND - PUBLICATIONS	19,791	18,400	2,877	18,400	1,041	12,400	(6,000)
0553A	PRINT / BIND - PUBLICATIONS		10,000	895	10,000	0	2,500	(7,500)
0559	OTHER PRINTING	6,894	200	10,753	9,417	9,518	10,800	1,383
0564	TUITION-KY INTERMEDIATE AGEN	990				0		0
0580	TRAVEL		10,552		15,781	0	15,781	0
0581	TRAVEL - IN DISTRICT	8,743	6,655	15,734	6,655	4,610	8,805	2,150
0582	TRAVEL - OUT OF DISTRICT	44,123	24,765	31,520	24,765	12,285	24,765	0
0584	TRAVEL - OUT OF STATE	21,783	6,125	17,766	7,485	1,210	7,485	0

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								
0585	*TRAVEL - MEALS*	2,009	2,929	5,517	2,929	2,958	2,929	0
0586	*TRAVEL - HOTELS*	32,732	14,943	32,775	14,943	12,692	14,943	0
0589	*TRAVEL-OTHER*		30		30	0	30	0
0591	*SVC PRCH ANT DST/ED AY W/IN S*		100		100	0	100	0
0592	*SVC PRCH ATH DST/ED AGY OUT*	799	800		800	0	800	0
0500's	Other Services and Insurances	1,034,194	858,909	1,140,173	1,164,585	836,485	1,153,118	(11,467)

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

GENERAL FUND FUND: 1

Code	Expenses	2 Years Prior Actual	Last Year Budget	Last Year Actual	Current Year Budget	Current Year YTD Actual	Next Yr. DRAFT Bud.	Change
0610	GENERAL SUPPLIES	425,947	606,246	442,126	629,983	291,372	629,983	0
0610PL	STUDENT PLANNERS	44,910	42,663	42,627	87,936	44,442	87,936	0
0616	FOOD NON INSTR NON FOOD SVC	37,415	40,025	34,503	39,238	12,938	39,238	0
0617	FOOD INSTR NON FOOD SERVICE	1,481	882	440	1,110	336	1,110	0
0621	NATURAL GAS	131,857	242,100	173,174	265,000	18,578	265,000	0
0622	ELECTRICITY	1,049,252	1,073,200	1,040,974	1,058,200	420,071	1,058,200	0
0623	BOTTLED GAS	28,202	35,100	27,168	35,100	5,200	35,100	0
0626	GASOLINE	64,375	52,984	82,868	82,984	24,487	82,984	0
0627	DIESEL FUEL	521,290	488,945	526,084	535,000	191,381	535,000	0
0629	ALTERNATIVE FUELS		30	525	30	440	30	0
0630	FOOD		1,225		1,225	0	1,225	0
0641	LIBRARY BOOKS	44,197	45,727	57,460	36,631	34,274	36,631	0
0642	PERIODICALS & NEWSPAPERS	21,225	16,859	10,923	17,866	6,855	17,866	0
0643	SUPPLEMENTARY BKS/STUDY GL	19,421	4,579	20,726	1,775	8,409	4,325	2,550
0643A	SUPPLEMENTARY BKS/STUDY GL	(4,000)				0		0
0644	TEXTBOOKS	263,760	1,414,622	864,212	991,058	175,867	506,020	(485,038)
0645	AUDIOVISUAL MATERIALS	2,433	9,605	2,700	7,722	1,519	7,722	0
0646	TESTS	92,017	82,316	20,095	82,694	157	82,694	0
0647	REFERENCE MATERIALS	242	675		675	0	675	0
0649	BINDING & REPAIRS		700		700	0	700	0
0650	Supplies - Technology	332,372	265,082	398,879	305,187	163,830	305,187	0
0661	LUBRICANTS	12,296	13,408	13,557	13,408	2,309	13,408	0
0662	TIRES & TUBES	46,422	24,550	26,841	24,550	14,080	24,550	0
0663	REPAIR PARTS	106,906	112,951	97,564	110,248	29,227	110,248	0
0669	OTHER TRANSPORTATION MAINT	3,088	1,300	17,804	1,300	1,020	1,300	0
0673	FEES/REGISTRATIONS (ACTIVITY)		5,000		5,000	0	5,000	0
0674	AWARDS	7,196	17,020	12,134	17,020	80	17,020	0
0675	ORGANIZATION SUPPLIES	574				290		0
0679	OTHER STUDENT ACTIVITIES	317			770	0	770	0
0680	WELFARE (FOOD/CLOTHES/UTIL)	3,304	7,998	498	7,998	0	7,998	0
0692	MEDICAL SUPPLIES	804	939	60,449	8,843	17,778	37,784	28,941

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Home Community School
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								
0693	*FLOORING SUPPLIES/MATERIALS*	32,415		61,202	13,026	7,490	13,026	0
0694	*EQUIPMENT SUPPLIES/MATERIAL*	45,358	31,665	9,328	28,894	11,360	28,894	0
0695	*Furniture/Fixture Supplies*		210	4,764	210	0	210	0
0697	*OTHER SUPPLIES & MATERIALS*	27,788	7,237	15,060	7,574	7,609	7,574	0
0698	*LAWN/LANDSCAPING MATERIALS*	1,567	525	815	525	0	525	0
0699	*REIMBURSEMENTS*	(133,690)	250	(161,396)	733	0	733	0
0600's	Supplies, Materials, Textbooks	3,230,741	4,646,618	3,904,105	4,420,213	1,491,399	3,966,666	(453,547)
0731	*MACHINERY*	20,222	20,750	14,300	20,750	0	20,750	0
0733	*FURNITURE & FIXTURES*	81,156	15,285	43,683	15,638	18,884	15,638	0
0734	*TECH-RELATED HARDWARE*	128,706	1,001,825	647,656	703,877	84,809	340,877	(363,000)
0734A	*TECHNOLOGY RELATED HARDWA*		2,500			0		0
0734DC	*DATA CABLING*		529,706	770,337	95,839	78,473	95,839	0
0734IL	*INTERNAL LEASES*	64,275	137,870	20,782	93,292	27,188	93,292	0
0734T	*TECHNOLOGY*		29,618	29,008	29,923	650	29,923	0
0735	*TECH SOFTWARE*	187,700	280,006	165,264	299,750	86,303	299,750	0
0738	*INSTRUCTIONAL EQUIPMENT*	4,402	43,260	8,649	38,138	(1,199)	38,138	0
0739	*OTHER EQUIPMENT*	156,758	452,204	42,468	487,086	19,704	290,000	(197,086)
0700's	Property and Fixed Assets	643,218	2,513,024	1,742,147	1,784,292	314,811	1,224,207	(560,086)
0732	*VEHICLES*	565,770	849,150	842,362	548,344	0	456,953	(91,391)
0732	School Bus Purchases	565,770	849,150	842,362	548,344	0	456,953	(91,391)
0732A	*TRUCKS/AUTOS*		30,000	24,990	55,000	23,340	161,391	106,391
0732A	Fleet Vehicle Purchases	0	30,000	24,990	55,000	23,340	161,391	106,391

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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*	65,333	29,993	53,331	40,183	47,525	40,183	0
0891	*GRADUATION EXPENSES*	11,808	23,064	26,474	23,064	503	23,064	0
0892	*OPEN HOUSE/PARENT MTGS*			602		0		0
0893	*UNIFORMS*	6,915	7,876	8,903	7,876	3,626	7,876	0
0894	*INSTRUCTIONAL FIELD TRIPS*	(57,956)	119,984	(52,953)	84,489	(15,319)	84,489	0
0899	*OTHER MISCELLANEOUS*	987	5,250	6,366	5,250	1,521	5,250	0
0800's	Miscellaneious	27,085	186,167	42,723	160,862	37,857	160,862	0
0840	*CONTINGENCY*		11,642,484		6,821,945	0	8,666,426	1,844,481
0840	Contingency	0	11,642,484	0	6,821,945	0	8,666,426	1,844,481
0910	*FUND TRANSFERS OUT*	126,372	140,264	318,090	156,000	0	75,000	(81,000)
0900's	Fund Transfers	126,372	140,264	318,090	156,000	0	75,000	(81,000)
TOTAL	Expenses	$55,079,516	$63,031,864	$60,754,000	$69,887,498	$17,420,504	$69,967,186	$79,687
TOTALS for FUND:	1	$235,910	($373,105)	($15,891,724)		($5,981,805)	$-	$-

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Home Community School — Educating for a Lifetime

CAPITAL OUTLAY	FUND: 310	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*		(731,402)	(821,430)	(731,402)	0	(731,402)	0
0999R	*Beg Bal - Restricted*			(640,415)		0		0
0999	Beginning Balance	0	(731,402)	(1,461,845)	(731,402)	0	(731,402)	0
1510	*INTEREST ON INVESTMENTS*	(5,791)	(7,500)	(7,186)	(7,500)	(793)	(7,500)	0
1500's	Investment Earnings	(5,791)	(7,500)	(7,186)	(7,500)	(793)	(7,500)	0
3200	*RESTRICTED STATE REVENUE*	(634,624)	(648,376)	(648,376)	(642,250)	(321,125)	(644,265)	(2,015)
3200's	Restricted State Revenue	(634,624)	(648,376)	(648,376)	(642,250)	(321,125)	(644,265)	(2,015)
5210	*FUND TRANSFER*			(187,710)		0		0
5200's	Interfund Transfers	0	0	(187,710)	0	0	0	0
TOTAL	Revenues	($640,415)	($1,387,278)	($2,305,118)	($1,381,152)	($321,918)	($1,383,167)	($2,015)
Expenses								
0840	*CONTINGENCY*		566,278		1,381,152	0	1,383,167	2,015
0840	Contingency	0	566,278	0	1,381,152	0	1,383,167	2,015
0910	*FUND TRANSFERS OUT*		150,696	2,248,196		0		0
0900's	Fund Transfers	0	150,696	2,248,196	0	0	0	0
TOTAL	Expenses	$0	$716,974	$2,248,196	$1,381,152	$0	$1,383,167	$2,015
TOTALS for FUND:	310	($640,415)	($670,304)	($56,922)		($321,918)		

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Home Community School — 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)	24,215	(745,406)	0	(745,406)	0
0999R	*Beg Bal - Restricted*			(157,196)		0		0
0999	Beginning Balance	0	(769,403)	(132,981)	(745,406)	0	(745,406)	0
1111	*GENERAL PROPERTY TAX*	(1,359,534)	(1,422,043)	(1,422,043)	(1,446,102)	0	(1,444,055)	2,047
1100's	Local Taxes	(1,359,534)	(1,422,043)	(1,422,043)	(1,446,102)	0	(1,444,055)	2,047
1510	*INTEREST ON INVESTMENTS*	(372)	(8,000)	(827)	(500)	(723)	(500)	0
1500's	Investment Earnings	(372)	(8,000)	(827)	(500)	(723)	(500)	0
3200	*RESTRICTED STATE REVENUE*	(898,974)	(928,319)	(928,319)	(882,054)	(441,027)	(891,406)	(9,352)
3200's	Restricted State Revenue	(898,974)	(928,319)	(928,319)	(882,054)	(441,027)	(891,406)	(9,352)
5210	*FUND TRANSFER*			(323,537)		0		0
5200's	Interfund Transfers	0	0	(323,537)	0	0	0	0
TOTAL	**Revenues**	($2,258,880)	($3,127,765)	($2,807,708)	($3,074,062)	($441,750)	($3,081,367)	($7,305)
Expenses								
0840	*CONTINGENCY*		1,099,184		1,069,478	0	1,076,783	7,305
0840	Contingency	0	1,099,184	0	1,069,478	0	1,076,783	7,305
0910	*FUND TRANSFERS OUT*			500,000		0		0
0914	*FOR DEBT SERVICE*	2,125,899	2,028,582	2,132,248	2,004,584	998,708	2,004,584	0
0900's	Fund Transfers	2,125,899	2,028,582	2,632,248	2,004,584	998,708	2,004,584	0
TOTAL	**Expenses**	$2,125,899	$3,127,765	$2,632,248	$3,074,062	$998,708	$3,081,367	$7,305
TOTALS for FUND:	320	($132,981)		($175,459)		$556,958		

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Home Community School — Educating for a Lifetime

BOND PAYMENT FUND FUND: 400

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								
1510	*INTEREST ON INVESTMENTS*	(6)		2,855		(3)		0
1500's	Investment Earnings	(6)	0	2,855	0	(3)	0	0
3200	*RESTRICTED STATE REVENUE*	(586,283)				0		0
3200's	Restricted State Revenue	(586,283)	0	0	0	0	0	0
3900	*On-Behalf Payments by KDE*			(586,035)		0		0
3900's	On-Behalf Payments from KDE	0	0	(586,035)	0	0	0	0
4300	*RESTRICTED DIRECT FEDERAL*			(323,537)		0		0
4300's	NOT DEFINED	0	0	(323,537)	0	0	0	0
5110	*BOND PRINCIPAL PROCEEDS*			(2,260,000)		0		0
5100's	NOT DEFINED	0	0	(2,260,000)	0	0	0	0
5210	*FUND TRANSFER*	(2,125,899)	(2,006,479)	(2,132,248)	(2,004,584)	(998,708)	(1,923,960)	80,624
5200's	Interfund Transfers	(2,125,899)	(2,006,479)	(2,132,248)	(2,004,584)	(998,708)	(1,923,960)	80,624
TOTAL	Revenues	($2,712,188)	($2,006,479)	($5,298,966)	($2,004,584)	($998,711)	($1,923,960)	$80,624

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Educating for a Lifetime

BOND PAYMENT FUND FUND: 400

		2 Years Prior	Last Year		Current Year		Next Yr.	
		Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Expenses								
0344	*FINANCIAL SERVICES*	24,595	17,500	11,205	17,500	0	17,500	0
0300's	Purchased Professional Services	24,595	17,500	11,205	17,500	0	17,500	0
0831A	*REDEMPTION OF PRINCIPAL*	1,366,960	1,416,840	3,541,840	1,466,536	715,177	1,387,374	(79,162)
0832	*INTEREST*	907,593	572,139	860,429	520,548	272,329	519,086	(1,462)
0833	*AMRT BND ISS & OTH DBT-REL C:*			160,418		0		0
0834	*AMRT OF PRIN & DISC ISS BNDS*			(25,418)		0		0
0800's	Miscellaneious	2,274,553	1,988,979	4,537,269	1,987,084	987,506	1,906,460	(80,624)
0831	*REDEMPTION OF PRINCIPAL*	413,040		438,160		0		0
0831	Bond Interest Payments	413,040	0	438,160	0	0	0	0
0910	*FUND TRANSFERS OUT*			323,537		0		0
0900's	Fund Transfers	0	0	323,537	0	0	0	0
TOTAL	Expenses	$2,712,188	$2,006,479	$5,310,171	$2,004,584	$987,506	$1,923,960	($80,624)
TOTALS for FUND:	400			$11,205		($11,205)		

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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*		(1,917,574)	(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	(1,988,097)	(1,690,489)	(1,988,097)	0	(1,988,097)	0
1510	*INTEREST ON INVESTMENTS*	(9,140)	(18,000)	(7,706)	(7,700)	(2,735)	(7,700)	0
1500's	Investment Earnings	(9,140)	(18,000)	(7,706)	(7,700)	(2,735)	(7,700)	0
1611	*REIMBURSABLE SCHOOL LUNCH*	(1,216,436)	(73,950)	(1,224,464)	(1,160,500)	(527,109)	(1,160,500)	0
1612	*REIMBURSABLE SCH BREAKFAST*	(1,685)	(76,150)	(1,144)	(1,700)	(781)	(1,700)	0
1621	*NON-REIMBURSABLE LUNCH PRC*	(14,872)	(865,300)	(13,192)	(12,075)	(6,247)	(12,075)	0
1622	*NON-REIMBURSABLE BREAKFAS*	(1,328)	(303,950)	(1,254)	(1,340)	(925)	(1,340)	0
1624	*NON-REIMBURSBLE A LA CARTE*	(65,854)	(97,975)	(59,388)	(59,000)	(22,575)	(59,000)	0
1631	*CATERING*	(18,400)	(30,215)	(12,964)	(10,665)	(2,461)	(10,665)	0
1600's	Food Service Receipts	(1,318,575)	(1,447,540)	(1,312,404)	(1,245,280)	(560,096)	(1,245,280)	0
1990	*MISCELLANEOUS REVENUE*	(35,828)	(22,075)	(11,264)	(7,900)	(3,578)	(7,900)	0
1994	*RETURN FOR INSUFFICIENT CHEC*	(28)	(100)	242	(100)	803	(100)	0
1900's	Other Local Revenue	(35,856)	(22,175)	(11,023)	(8,000)	(2,774)	(8,000)	0
3200	*RESTRICTED STATE REVENUE*	(37,585)	(39,000)	(37,933)	(39,000)	0	(39,000)	0
3200's	Restricted State Revenue	(37,585)	(39,000)	(37,933)	(39,000)	0	(39,000)	0
3900	*On-Behalf Payments by KDE*	(239,776)		(258,068)	(239,776)	0	(239,776)	0
3900's	On-Behalf Payments from KDE	(239,776)	0	(258,068)	(239,776)	0	(239,776)	0
4500	*RESTRICTED FED THRU STATE*	(2,308,390)	(2,103,650)	(2,413,606)	(2,103,650)	(971,109)	(2,103,650)	0
4500S	*RESTRICTED FEDERAL SUMMER I*	(63,914)	(75,000)	(70,533)	(75,000)	(63,974)	(75,000)	0
4500's	Restricted Federal Revenue	(2,372,304)	(2,178,650)	(2,484,139)	(2,178,650)	(1,035,083)	(2,178,650)	0
4950	*CHILD NUTR PRG DONATED COMI*	(232,771)	(250,000)	(207,123)	(250,000)	(100,760)	(250,000)	0
4900's	NOT DEFINED	(232,771)	(250,000)	(207,123)	(250,000)	(100,760)	(250,000)	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Educating for a Lifetime

CHILD NUTRITION FUND: 51

		2 Years Prior	Last Year		Current Year		Next Yr. DRAFT Bud.	Change
		Actual	Budget	Actual	Budget	YTD Actual		
TOTAL	Revenues	($4,246,006)	($5,943,462)	($6,008,885)	($5,956,503)	($1,701,449)	($5,956,503)	$0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Home Community School — 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								
0112B	*SUPPLEMENTAL BONUS*			17,961	38,387	0		(38,387)
0130S	*CLASSIFIED SALARY SUMMER FE*	18,872		17,450	25,000	0	25,000	0
0131	*Other Classified Pay*	12,696		13,121	15,700	6,736	15,862	162
0100's	**Other Salaries & Substitutes**	31,568	0	48,532	79,087	6,736	40,862	(38,225)
0130	*CLASSIFIED REGULAR SALARY*	1,133,135	1,294,740	1,204,676	1,254,424	322,738	1,267,345	12,921
0140	*CLASSIFIED OVERTIME SALARY*	413	7,271	20	2,656	0	2,656	0
0150	*CLASSIFIED SUBSTITUTE SALAR)*	38,167	42,944	41,190	53,242	7,361	53,242	0
0130	**Classified Salaries / Personnel**	1,171,715	1,344,955	1,245,886	1,310,322	330,099	1,323,243	12,921
0221	*EMPLOYER FICA CONTRIBUTION*	63,448	77,610	68,625	76,638	17,856	77,427	789
0222	*EMPLOYER MEDICARE CONTRIBU*	14,840	17,478	16,052	18,484	4,177	18,691	207
0232	*CERS EMPLOYER CONTRIBUTION*	220,063	245,590	240,754	249,601	61,713	252,172	2,571
0251	*STATE UNEMPLOYMENT INSURAN*	5,952	5,755	7,209	6,758	417	6,758	0
0260	*WORKMENS COMPENSATION*	25,879	26,045	42,486	43,436	13,862	43,922	486
0280	*On-Behalf Payments*	239,776		258,068	258,555	0	258,555	0
0200's	**Employee Benefits**	569,958	372,477	633,193	653,471	98,025	657,524	4,054
0319	*OTHER ADMINISTRATIVE SERVICE*	953		517	500	517	500	0
0322	*EDUCATION CONSULTANT*			14,045	13,700	0	13,700	0
0335	*OTHER PROFESSIONAL CONSULT*	9,572				0		0
0338	*REGISTRATION FEES*	4,060	8,456	3,665	7,100	1,050	7,100	0
0339	*OTH PROF TRAINING & DEV SVCS*	3,657	13,100	7,379	13,100	0	13,100	0
0342	*AUDITING SERVICES*	1,610	2,550	1,610	1,600	1,610	1,600	0
0349	*OTHER PROFESSIONAL SERVICE:*	2,818	510	6,762	7,260	6,759	7,260	0
0300's	**Purchased Professional Services**	22,670	24,616	33,979	43,260	9,936	43,260	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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								
0429	OTHER CLEANING SERVICES			4,342	3,650	0	3,650	0
0432	TECH-RELATED REPS & MAINT	55	10,900	92	10,900	67	10,900	0
0433	EQUIPMENT REPAIR & MAINT			424	400	0	400	0
0439	OTHER REPAIRS/MAINTENANCE			1,883	1,550	0	1,550	0
0442	EQUIPMENT & VEHICLE RENT	2,322				0		0
0400's	Purchased Property Services	2,377	10,900	6,742	16,500	67	16,500	0
0531	POSTAGE & PO BOX RENT	38	1,000	633	1,000	0	1,000	0
0532	TELEPHONE	54		21		0		0
0534	CELL PHONE SERVICES	208		428	400	129	400	0
0538	SHIPPING/DELIVERY/FREIGHT SV(			130	125	0	125	0
0542	NEWSPAPER ADVERTISING	26				25		0
0570	CONTRACT FOOD SERVICE MGMT	22,529	53,500	34,229	56,500	32,906	56,500	0
0580	TRAVEL	47	461		461	0	461	0
0581	TRAVEL - IN DISTRICT	152	260	67	260	0	260	0
0581S	TRAVEL SUMMER FEEDING	521		901	900	124	900	0
0582	TRAVEL - OUT OF DISTRICT	10,922	6,050	5,919	6,525	3,084	6,525	0
0583	HAULING OF COMMODITIES	7,249	17,549	4,888	17,549	5,515	17,549	0
0584	TRAVEL - OUT OF STATE	1,655	1,500	135	1,500	1,786	1,500	0
0585	TRAVEL - MEALS	130	300	766	750	255	750	0
0586	TRAVEL - HOTELS	4,305	7,721	6,334	6,575	0	6,575	0
0591	SVC PRCH ANT DST/ED AY W/IN S		29,950		29,950	0	29,950	0
0500's	Other Services and Insurances	47,836	118,291	54,451	122,495	43,823	122,495	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Educating for a Lifetime

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								
0610	*GENERAL SUPPLIES*	191,808	148,814	214,903	233,196	78,445	233,196	0
0610P	*GENERAL SUPPLIES-PROMOTION*	27,017	4,356	9,470	8,754	167	8,754	0
0616	*FOOD NON INSTR NON FOOD SVC*	(101)				0		0
0626	*GASOLINE*	1,036				0		0
0630	*FOOD*	1,559,310	1,640,183	1,643,479	1,733,696	760,647	1,733,696	0
0630C	*FOOD - COMMODITIES*	232,771	327,000	207,123	327,000	100,760	327,000	0
0631	*CATERING*		2,000		2,000	0	2,000	0
0635	*MILK*	227,753	200,000	240,576	235,040	92,097	235,040	0
0636	*IN SERVICE*	344		826		2,350		0
0650	*Supplies - Technology*	12,014	11,993	2,716	11,993	636	11,993	0
0695	*Furniture/Fixture Supplies*	50,266	9,600		9,600	0	9,600	0
0600's	Supplies, Materials, Textbooks	2,302,217	2,343,946	2,319,093	2,561,278	1,035,102	2,561,278	0
0731	*MACHINERY*		3,100		3,100	0	3,100	0
0733	*FURNITURE & FIXTURES*	45,641	52,000	30,662	52,000	23,900	52,000	0
0734	*TECH-RELATED HARDWARE*	24,780	58,000	894	58,000	0	58,000	0
0735	*TECH SOFTWARE*		11,500		11,500	0	11,500	0
0739	*OTHER EQUIPMENT*	64,637	90,500	43,778	90,500	21,025	90,500	0
0700's	Property and Fixed Assets	135,058	215,100	75,334	215,100	44,925	215,100	0
0810	*DUES & FEES*	180	300	185	300	185	300	0
0893	*UNIFORMS*		150		150	0	150	0
0894	*INSTRUCTIONAL FIELD TRIPS*		1,000	871	1,000	218	1,000	0
0899	*OTHER MISCELLANEOUS*		4,575		4,575	0	4,575	0
0800's	Miscellaneious	180	6,025	1,056	6,025	403	6,025	0
0840	*CONTINGENCY*		1,316,102		746,842	0	768,093	21,251
0840	Contingency	0	1,316,102	0	746,842	0	768,093	21,251
0913	*INDIRECT COSTS*	169,338	191,049	191,050	202,123	84,218	202,123	0
0900's	Fund Transfers	169,338	191,049	191,050	202,123	84,218	202,123	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

CHILD NUTRITION FUND: 51

	2 Years Prior Actual	Last Year		Current Year		Next Yr. DRAFT Bud.	Change
		Budget	Actual	Budget	YTD Actual		
TOTAL Expenses	$4,452,917	$5,943,462	$4,609,316	$5,956,503	$1,653,333	$5,956,503	$0
TOTALS for FUND: 51	$206,911		($1,399,569)		($48,116)	$-	$-

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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								
0999R	*Beg Bal - Restricted*			(287,663)		0		0
0999U	*Beg Bal - Unassigned*		(229,905)	(154)	(229,905)	0	(229,905)	0
0999	Beginning Balance	0	(229,905)	(287,817)	(229,905)	0	(229,905)	0
1810	*CHILD CARE REVENUE*	(1,121,588)	(1,146,500)	(960,666)	(1,146,500)	(372,413)	(1,146,500)	0
1800's	Community Services (Child Care)	(1,121,588)	(1,146,500)	(960,666)	(1,146,500)	(372,413)	(1,146,500)	0
3900	*On-Behalf Payments by KDE*	(160,547)		(133,723)	(160,547)	0	(160,547)	0
3900's	On-Behalf Payments from KDE	(160,547)	0	(133,723)	(160,547)	0	(160,547)	0
TOTAL	Revenues	($1,282,135)	($1,376,405)	($1,382,206)	($1,536,952)	($372,413)	($1,536,952)	$0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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								
0110D	*FRYSC DIRECTOR SALARY*		7,954		7,954	0	7,954	0
0112B	*SUPPLEMENTAL BONUS*			10,068		0		0
0131	*Other Classified Pay*	827	435	955	435	440	439	4
0100's	**Other Salaries & Substitutes**	827	8,388	11,023	8,388	440	8,393	4
0112	*EXTRA SERVICE*	6,900	7,073	7,000	7,073	1,458	7,073	0
0110	**Certified Salaries / Personnel**	6,900	7,073	7,000	7,073	1,458	7,073	0
0130	*CLASSIFIED REGULAR SALARY*	765,502	805,650	664,774	809,275	197,451	817,611	8,336
0140	*CLASSIFIED OVERTIME SALARY*	47	1,152	182	1,152	145	1,152	0
0150	*CLASSIFIED SUBSTITUTE SALAR)*	34,223	40,744	34,343	40,744	13,962	40,744	0
0130	**Classified Salaries / Personnel**	799,771	847,546	699,299	851,171	211,559	859,507	8,336
0221	*EMPLOYER FICA CONTRIBUTION*	43,556	47,250	38,750	47,770	11,534	48,262	492
0222	*EMPLOYER MEDICARE CONTRIBU*	10,280	10,725	9,164	10,843	2,726	10,964	121
0231	*KTRS EMPLOYER CONTRIBUTION*	35		71		22		0
0232	*CERS EMPLOYER CONTRIBUTION*	146,893	132,750	130,571	128,768	37,638	130,094	1,326
0251	*STATE UNEMPLOYMENT INSURAN*	3,663	3,775	3,479	3,775	276	3,775	0
0260	*WORKMENS COMPENSATION*	8,677	10,020	8,132	10,020	2,450	10,132	112
0280	*On-Behalf Payments*	160,547		133,723	160,547	0	160,547	0
0200's	**Employee Benefits**	373,650	204,520	323,891	361,722	54,645	363,774	2,052
0335	*OTHER PROFESSIONAL CONSULT*			720		0		0
0338	*REGISTRATION FEES*	832	1,000	1,040	1,000	645	1,000	0
0339	*OTH PROF TRAINING & DEV SVCS*			1,120		135		0
0345	*MEDICAL SERVICES*	5		5		0		0
0349	*OTHER PROFESSIONAL SERVICES*	910		95		472		0
0300's	**Purchased Professional Services**	1,747	1,000	2,980	1,000	1,252	1,000	0
0449	*OTHER RENTAL*		415		300	25	300	0
0400's	**Purchased Property Services**	0	415	0	300	25	300	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Home Community School — Educating for a Lifetime

CHILD CARE FUND: 52

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*	44		45		0		0
0532	*TELEPHONE*	862	500	1,104	500	262	500	0
0534	*CELL PHONE SERVICES*	229	325	412	325	130	325	0
0580	*TRAVEL*		1,000		1,000	0	1,000	0
0581	*TRAVEL - IN DISTRICT*	265				0		0
0582	*TRAVEL - OUT OF DISTRICT*	1,931	1,000	341	1,000	232	1,000	0
0585	*TRAVEL - MEALS*		200		200	0	200	0
0586	*TRAVEL - HOTELS*	322	400	288	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**	3,653	5,825	2,189	5,825	624	5,825	0
0610	*GENERAL SUPPLIES*	23,795	27,538	22,552	27,538	6,207	27,538	0
0616	*FOOD NON INSTR NON FOOD SVC*	120	225	1,004	225	0	225	0
0617	*FOOD INSTR NON FOOD SERVICE*	56,192	3,016	51,663	3,016	18,906	3,016	0
0617R	*SNACK REIMBUR FROM STATE*	(49,164)		(44,540)		(14,520)		0
0642	*PERIODICALS & NEWSPAPERS*	160				0		0
0643	*SUPPLEMENTARY BKS/STUDY GL*		825		825	0	825	0
0650	*Supplies - Technology*	1,089	2,000	3,327	2,000	180	2,000	0
0679	*OTHER STUDENT ACTIVITIES*		250		250	0	250	0
0694	*EQUIPMENT SUPPLIES/MATERIAL*		475		475	0	475	0
0697	*OTHER SUPPLIES & MATERIALS*	1,400				0		0
0600's	**Supplies, Materials, Textbooks**	33,592	34,329	34,007	34,329	10,773	34,329	0
0733	*FURNITURE & FIXTURES*	723		3,442		0		0
0734	*TECH-RELATED HARDWARE*	748	750		750	0	750	0
0739	*OTHER EQUIPMENT*		1,575		1,575	0	1,575	0
0700's	**Property and Fixed Assets**	1,471	2,325	3,442	2,325	0	2,325	0
0810	*DUES & FEES*	2,050	1,875	1,018	1,875	242	1,875	0
0894	*INSTRUCTIONAL FIELD TRIPS*	562	1,000	818	1,000	224	1,000	0
0800's	**Miscellaneious**	2,612	2,875	1,836	2,875	465	2,875	0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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								
0840	*CONTINGENCY*		262,110		261,944	0	251,552	(10,392)
0840	Contingency	0	262,110	0	261,944	0	251,552	(10,392)
TOTAL	Expenses	$1,224,223	$1,376,405	$1,085,667	$1,536,952	$281,241	$1,536,952	$0
TOTALS for FUND:	52	($57,912)		($296,540)		($91,172)	$-	$-

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

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								
0999R	*Beg Bal - Restricted*			(320)		0		0
0999U	*Beg Bal - Unassigned*		(320)		(320)	0	(320)	0
0999	Beginning Balance	0	(320)	(320)	(320)	0	(320)	0
1310	*TUITION FROM INDIVIDUALS*		(5,000)		(5,000)	0	(5,000)	0
1300's	Tuition	0	(5,000)	0	(5,000)	0	(5,000)	0
TOTAL	Revenues	$0	($5,320)	($320)	($5,320)	$0	($5,320)	$0
Expenses								
0130	*CLASSIFIED REGULAR SALARY*		2,533		2,542	0	2,542	0
0130	Classified Salaries / Personnel	0	2,533	0	2,542	0	2,542	0
0221	*EMPLOYER FICA CONTRIBUTION*		157		159	0	159	0
0222	*EMPLOYER MEDICARE CONTRIBU*		37		37	0	37	0
0232	*CERS EMPLOYER CONTRIBUTION*		400		388	0	388	0
0251	*STATE UNEMPLOYMENT INSURAN*		30		30	0	30	0
0200's	Employee Benefits	0	623	0	614	0	614	0
0322	*EDUCATION CONSULTANT*		820		820	0	820	0
0300's	Purchased Professional Services	0	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	$0	$5,320	$0	$5,320	$0	$5,320	$0

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

Home Community School
Educating for a Lifetime

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

HENDERSON COUNTY BOARD OF EDUCATION

DRAFT BUDGET SUMMARY BY OBJECT CODE DETAIL for FY 2014 to 2015 with Projection: 2015

ADULT EDUCATION FUND: 54	2 Years Prior	Last Year		Current Year		Next Yr.	
	Actual	Budget	Actual	Budget	YTD Actual	DRAFT Bud.	Change
Grand Total:	(388,489)	(1,043,409)	(17,809,328)	0	$(5,897,257)	0	0

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