Henderson County Board of Education

Preparing Students To Succeed Globally

Henderson County Schools
Henderson, Kentucky

2014 - 2015 WORKING BUDGET
September 23, 2014

PLANNING ASSUMPTIONS for 2014-2015 WORKING BUDGET

The ending General Fund Contingency will be $4,467,195 or 5.22%

1) **The beginning balance is budgeted at $10,793,620, which is a DECREASE of $3,891,688 from the previous year's final WORKING budget.**

2) **This budget is based on a SEEK Guaranteed Base per pupil forecast amount of $3,911, which is an increase of $84 over the per pupil amount in the 2013-2014 Working Budget. There is a forecasted increase of 35.6 students in Average Daily Attendance (ADA) and a forecasted SEEK funding increase of $784,954 over the 2013-2014 Final Working Budget.**

3) **This budget includes a 3% general wage increase as well as rank and step increases currently in the salary schedule. The projected cost of these changes total $1,577,379 for both the Rank/Step and general wage increase in the general fund.**

4) **This budget will be based on the Compensating local property tax rate of 53.0 cents per $100, which will result in a decrease in local tax revenue of $431,811.**

5) **This budget includes $409,997 for textbooks, with $180,509 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 or its replacement.**

7) **The State SEEK funding for Transportation is budgeted at $2,393,418 which includes a proration of $1,675,063 or 41.2%.**

8) **This budget includes $0 for the purchase of new passenger buses and $186,391 for the purchase of two new trucks, one suburban, one tandem axle closed trailer and one van for technology.**

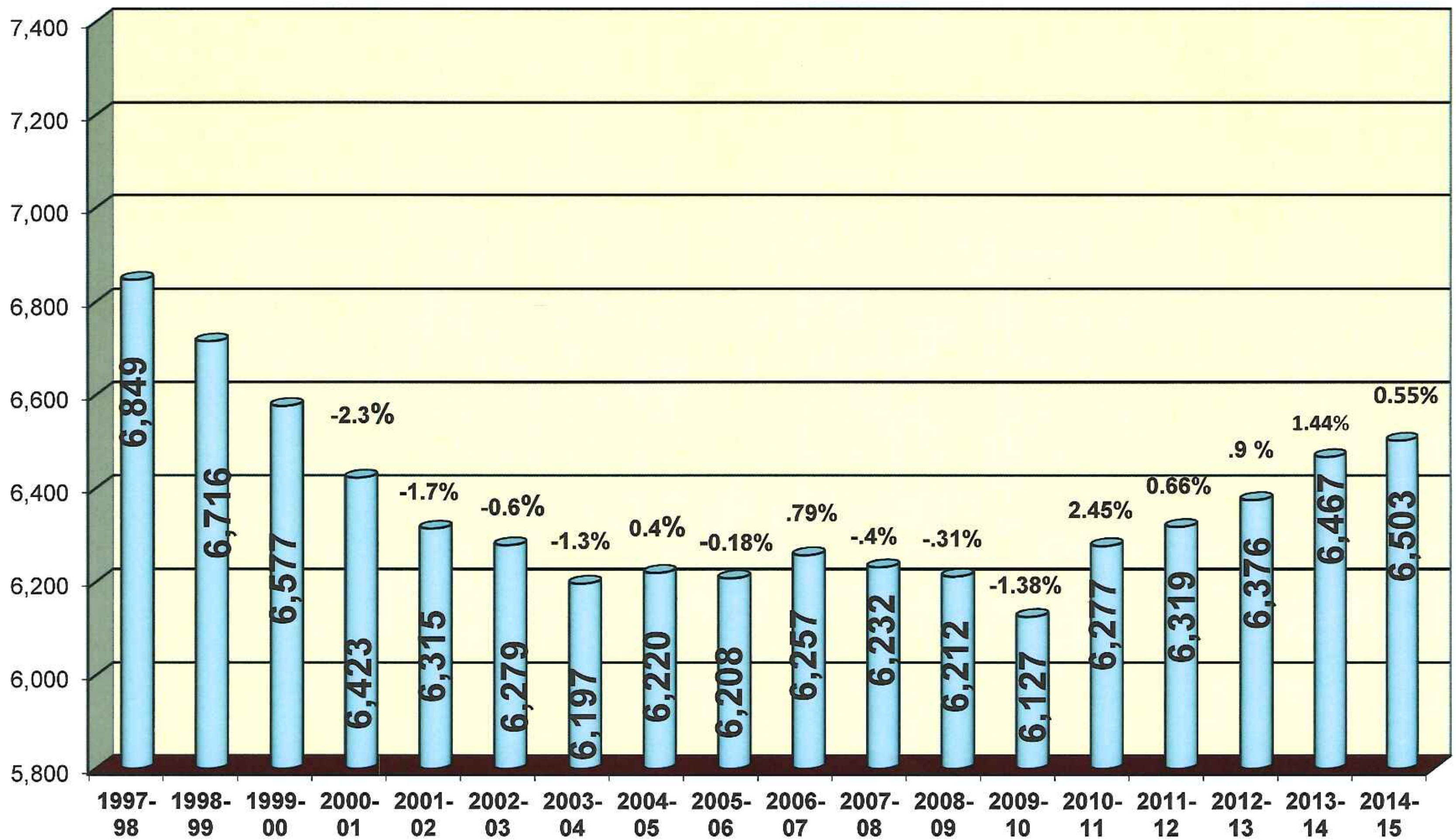
9) **This budget includes $40,000 for a Mental Health Counselor to support secondary students through the Student Services Department and Center for Youth Justice Services.**

10) **This budget includes $42,000 for a Bullying Prevention Program.**

11) **This budget includes the cost for the KSBIT down payment and installment settlement payment.**

12) **This budget includes $200,000 for the purchase of innovative technology for classrooms.**

Henderson County Schools Average Daily Attendance (ADA)



2014 - 2015 WORKING BUDGET SEEK

Description	2013-2014 FINAL ADJUSTED WORKING BUDGET SEEK	2014-2015 WORKING BUDGET SEEK	Change 2014-2015 WORKING BUDGET vs. 2013-2014 FINAL ADJ WORKING
Input Data			
Average Daily Attendance	*6,467.4*	*6,503.0*	*35.6*
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	182.0	-7.0
12/01 Child Count: MODERATE:	495.0	489.0	-6.0
12/01 Child Count: SPEECH:	354.0	361.0	7.0
Limited English Proficient	101.0	109.0	8.0
Prior Year Home & Hospital ADA	35.1	40.6	5.5
Transportation Estimate	$4,067,714	$4,068,481	$767
Pro-rated Transportation	$2,392,614	$2,393,418	$804
Transportation Pro-Ration	($1,675,100)	($1,675,063)	$37
% of Transportation Pro-ration	-41.2%	-41.2%	
Guaranteed Base per Pupil	$3,827	$3,911	$84
SEEK CALCULATION			
Guaranteed Base	$24,750,893	$25,433,260	$682,367
At Risk	$2,152,491	$2,336,070	$183,578
Home & Hospital	$130,851	$154,601	$23,750
Exceptional Child	$4,241,311	$4,249,184	$7,873
Limited English Proficient	$37,107	$40,925	$3,818
Transportation	$2,392,614	$2,393,418	$804
Calculated Base Funding	$33,705,267	$34,607,458	$902,191
LESS: $.30 Local Effort	($8,664,333)	($8,876,257)	($211,924)
Calculated STATE Portion	$25,040,934	$25,731,201	$690,267
State Tier I	$2,038,190	$2,136,390	$98,200
Total State SEEK	$27,079,124	$27,867,592	$788,468
Adjustment to Appropriations			
Prior Year Adjustments	$0	$44	$44
Less: SFSF	$0	$0	$0
Less: Capital Outlay	($646,744)	($650,301)	($3,557)
Net General Fund SEEK	**$26,432,380**	**$27,217,334**	**$784,954**
Local FSPK	$1,444,055	$1,479,376	$35,321
State FSPK	$900,392	$877,964	($22,428)
Capital Outlay	$646,744	$650,301	$3,557

Henderson County Board of Education

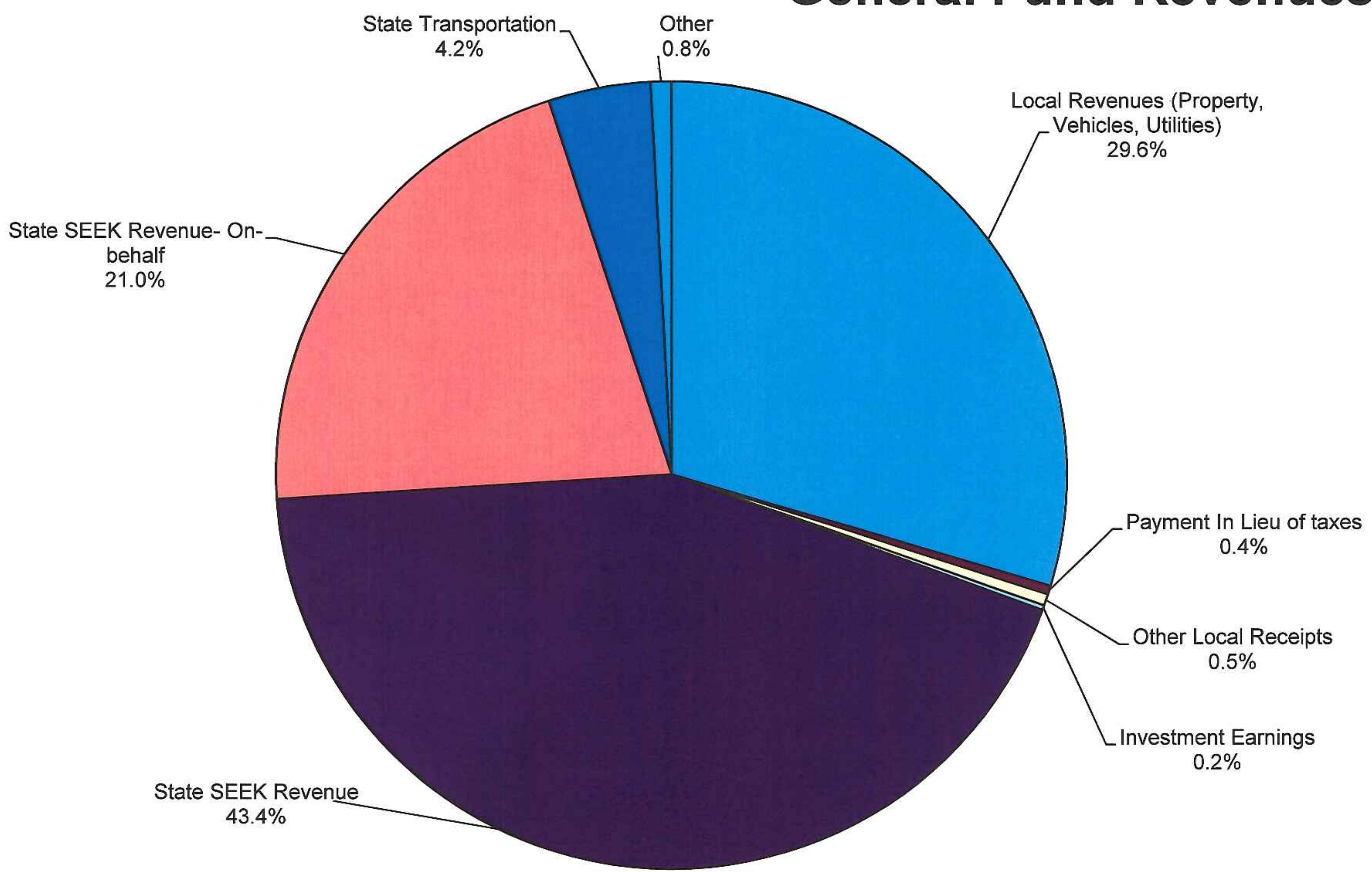
TENTATIVE Budget Fund Summary for 2014-2015

Fund	Fund Description	2013 - 2014 WORKING Budget	2014-2015 TENTATIVE Budget	Difference vs. 2013-14 Working Budget
1	General Fund	69,962,428	68,011,263	(1,951,165)
2	State & Federal Grants	7,745,301	7,067,860	(677,441)
51	Food Service	5,956,503	6,008,847	52,344
310	Capital Outlay	1,385,646	1,389,203	3,557
320	Building Fund	3,090,353	3,181,282	90,929
Total of Operational Funds		**$88,140,231**	**$85,658,455**	**($2,481,776)**
400	Debt Service	2,004,584	1,923,960	(80,624)
52	Childcare Centers	1,536,952	1,567,477	30,525
54	Community Education	5,320	5,320	0
Grand Total of All Funds		**$91,687,087**	**$89,155,212**	**($2,531,875)**
General Fund Contingency		**$6,786,219**	**$4,467,195**	**($2,319,024)**
Contingency %		**7.70%**	**5.22%**	**-2.48%**

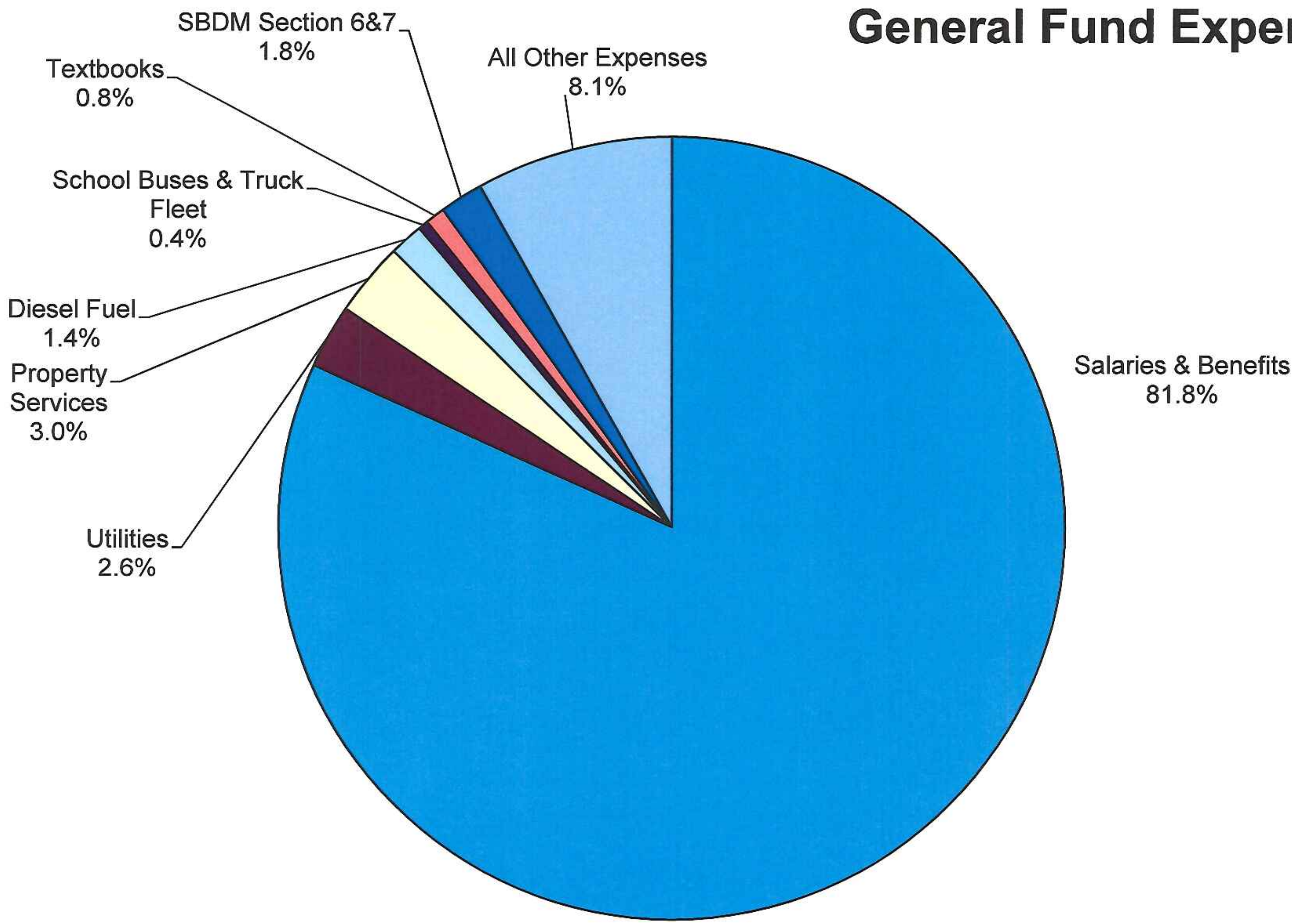
Henderson County Schools
2014-2015 GENERAL FUND TENTATIVE BUDGET

	2013-14 WORKING Budget	SEEK FUNDING	Local Property & Utility Tax	Rank & Step	3% General Wage Increase	KTRS Rate Increase - GF	Bonus	CERS Rate Decrease	Transportation	Textbooks	Technology	On-Behalf	Other	2014-2015 WORKING Budget
BEGINNING BALANCE	14,685,308												$ (3,891,688)	$ 10,793,620
RECEIPTS														
Local Revenues (Prop & Utility Tax)	16,970,742		(45,014)											16,925,728
Payment In Lieu of taxes	210,000		0											210,000
Other Local Receipts	282,615												(11,165)	271,450
Investment Earnings	110,000												0	110,000
State Revenues	24,039,766	784,150												24,823,916
State Revenues - On-Behalf	10,792,560											1,207,440		12,000,000
State Transportation	2,392,614								804					2,393,418
Other	478,823												4,308	483,131
* TOTAL RECEIPTS *	$ 55,277,120	$784,150	($45,014)	$0	$0	$0	$0	$0	$804	$0	$0	$1,207,440	($6,857)	$ 57,217,643
EXPENDITURES														
100's Certified Salaries	29,809,311			323,886	811,158		(1,143,076)							29,801,279
100's Classified Salaries	8,299,694			79,696	224,684									8,604,074
200's Employee Benefits	3,282,823			32,661	105,294								54,194	3,474,972
200's Sick Leave Accrual	225,000													225,000
200's KSBIT Payout Fee	320,000												(243,000)	77,000
200's On-Behalf Payments	10,633,661												1,366,339	12,000,000
300's Purchased Professional Services	449,231												60,362	509,593
300's Tax Collection Fees	260,000												0	260,000
346 Architect Fees	17,500													2,500
400's Purch. Prop. Svc.	1,258,614												300,589	1,559,203
450 Construction (Summer) Projects	150,000										(50,000)	0		100,000
500's Other Purchased Services	1,165,670												118,354	1,284,024
0621-4 Electricity & Natural Gas	1,358,300												0	1,358,300
0626-7 Diesel Fuel & Gasoline	617,984								0				102,961	720,945
644 Textbooks	991,058									(581,061)				409,997
600's Supplies and Materials	1,454,238												239,727	1,693,965
732 School Buses	547,744								(547,744)					0
732A Trucks and Automobiles	55,000												163,052	218,052
700's Other Fixed Assets	1,655,407										(648,731)	0		1,006,676
800's Miscellaneous	161,287												2,201	163,488
900's Adjustments	212,045												(212,045)	0
931 KETS Match	251,642												(176,642)	75,000
* TOTAL EXPENDITURES *	63,176,209	-	-	436,243	1,141,136	-	(1,143,076)	-	(547,744)	(581,061)	(698,731)	-	1,776,092	$63,544,068
** Current Year Change **		$784,150	($45,014)	($436,243)	($1,141,136)	$0	$1,143,076	$0	$548,548	$581,061	$698,731	$1,207,440	($5,674,637)	
*** Ending Contingency	$ 6,786,219						($2,334,024)							$ 4,467,195
Contingency % of All Funds	7.70%													5.22%
Total Budget with Contingencies	$ 69,962,428													$68,011,263

General Fund Revenues



General Fund Expenses

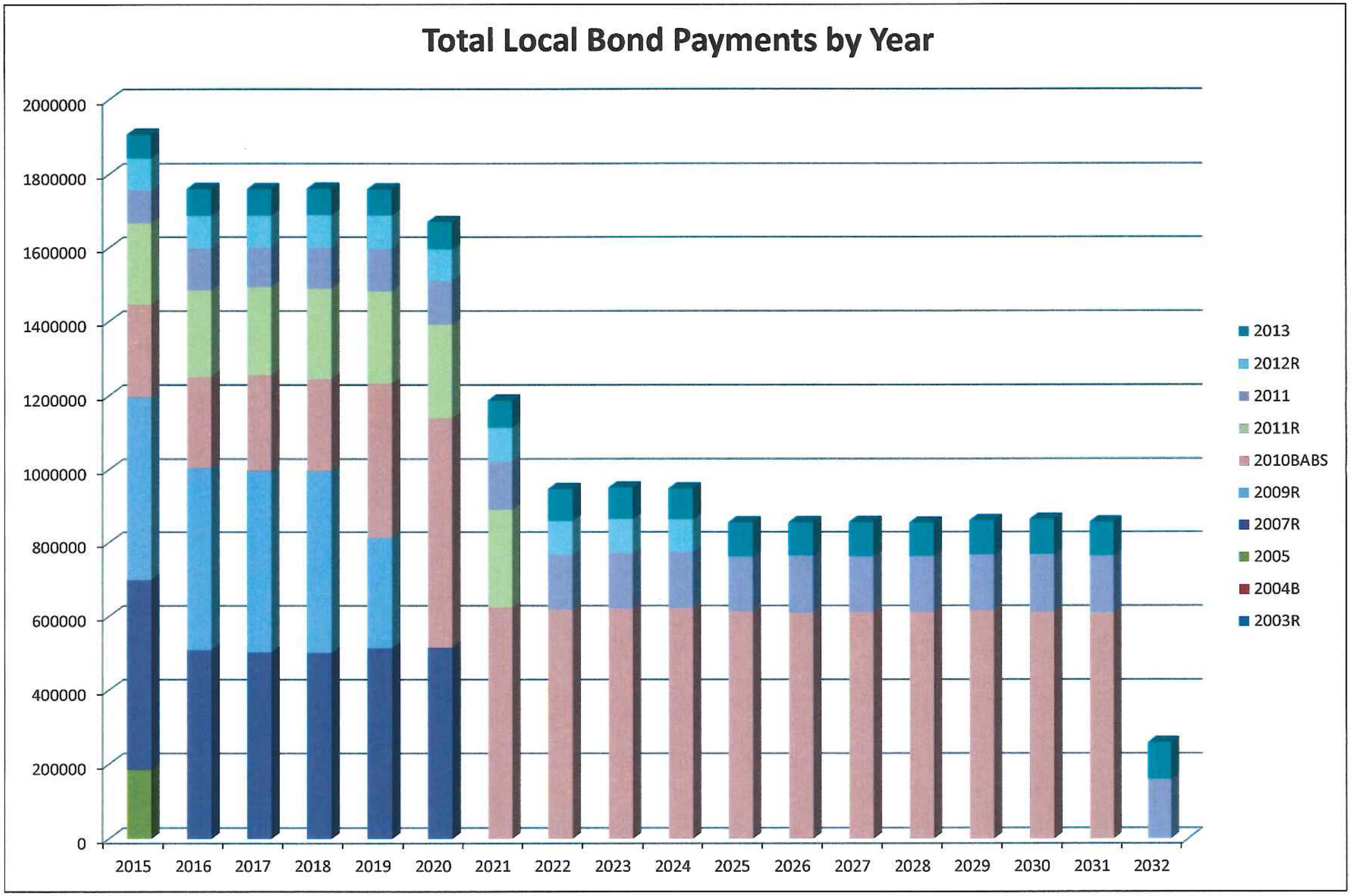


Henderson County Schools

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)		$1,479,376	$1,479,376		
State Revenues	$650,301	$956,000	$1,606,301		
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)	$1,389,203	$1,257,322	$2,646,525	$3,847,920	$2,646,525

SFCC Escrowed Funds	$56,922	$175,459	$232,381		$232,381
Total REMAINING FUNDS (Including SFCC Escrow)	$1,446,125	$1,432,781	$2,878,906	$0	$2,878,906



Total Local Bond Payments by Year
2000000
1800000
1600000
1400000
1200000
1000000
800000
600000
400000
200000
0
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
2013
2012R
2011
2011R
2010BABS
2009R
2007R
2005
2004B
2003R

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**
	Federal Rebate					-$144,565.75					**-$144,565.75**
2014-2015 Totals	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 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	
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	**$0**	**$184,885**	**$3,052,258**	**$2,285,455**	**$8,815,570**	**$1,701,394**	**$2,467,016**	**$888,208**	**$1,713,036**	**$21,107,822**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND FUND: 1

Revenues

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0999C	Beg Bal - Committed	(112,547)	(112,547)	0	(112,547)	(112,547.26)
0999N	Beginning Bal- Non Spendable	(243,872)	(243,872)	0	(243,872)	(243,872.22)
0999U	Beg Bal - Unassigned	(17,013,041)	(14,328,889)	0	(14,328,889)	(10,437,200.38)
0999	**Beginning Balance**	(17,369,461)	(14,685,308)	0	(14,685,308)	(10,793,619.86)
1111	GENERAL PROPERTY TAX	(10,255,183)	(9,952,430)	(10,280,653)	(9,952,430)	(10,046,155.00)
1113	PSC PROPERTY TAX	0	(878,540)	0	(878,540)	0
1115	DELINQUENT PROPERTY TAX	(176,142)	(75,000)	(152,990)	(75,000)	(150,000.00)
1117	MOTOR VEHICLE TAX	(1,619,721)	(1,620,636)	(1,664,923)	(1,620,636)	(1,674,573.00)
1117W	PROPERTY TAX - WATERCRAFT	(403,539)	(200,000)	(386,335)	(200,000)	(375,000.00)
1118	UNMINED MINERALS TAX	(456,581)	(264,136)	(474,405)	(264,136)	(450,000.00)
1119	FRANCHISE TAX	(744,467)	(475,000)	(756,625)	(475,000)	(725,000.00)
1121	UTILITIES TAX	(3,820,412)	(3,500,000)	(3,554,668)	(3,500,000)	(3,500,000.00)
1140	PENALTIES & INTEREST ON TAXES	(6,013)	(5,000)	(5,347)	(5,000)	(5,000.00)
1191	OMITTED PROPERTY TAX	(203,980)	0	(286,740)	0	0
1100's	**Local Taxes**	(17,686,039)	(16,970,742)	(17,562,686)	(16,970,742)	(16,925,728.00)
1280	REVENUE IN LIEU OF TAXES	(296,367)	(210,000)	(286,030)	(210,000)	(210,000.00)
1200's	**Revenue in Lieu of Taxes**	(296,367)	(210,000)	(286,030)	(210,000)	(210,000.00)
1310	TUITION FROM INDIVIDUALS	(83,060)	(86,165)	(128,012)	(85,000)	(85,000.00)
1340	OTHER TUITION	(958)	0	0	0	0
1300's	**Tuition**	(84,018)	(86,165)	(128,012)	(85,000)	(85,000.00)
1442	TRANSPORT FRM FISCAL COURT	(32,500)	(32,500)	(32,500)	(32,500)	(32,500.00)
1400's	**Transportation Fees**	(32,500)	(32,500)	(32,500)	(32,500)	(32,500.00)

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
1510	INTEREST ON INVESTMENTS	(140,779)	(110,000)	(133,277)	(110,000)	(110,000.00)
1500's	**Investment Earnings**	(140,779)	(110,000)	(133,277)	(110,000)	(110,000.00)
1911	BUILDING RENTAL	(963)	(1,500)	(1,661)	(1,500)	(1,500.00)
1920	CONTRIBUTIONS/DONATIONS	(71,770)	(68,950)	(128,753)	(68,950)	(68,950.00)
1942	TEXTBOOK RENTALS	(61,500)	(60,000)	(51,520)	(60,000)	(50,000.00)
1990	MISCELLANEOUS REVENUE	(4,775)	(1,500)	(4,040)	(1,500)	(1,500.00)
1995	XTRA EMPLOY PAY/STUDENT ACTIVE	(42,880)	(32,000)	(44,965)	(32,000)	(32,000.00)
1900's	**Other Local Revenue**	(181,887)	(163,950)	(230,940)	(163,950)	(153,950.00)
3111	SEEK PROGRAM	(22,114,192)	(22,001,576)	(22,001,576)	(22,687,526)	(22,687,526.00)
3111T	SEEK TIER I ALLOTMENT	(2,339,739)	(2,038,190)	(2,038,190)	(2,136,390)	(2,136,390.00)
3111TR	SEEK TRANSPORTATION	(2,185,857)	(2,392,614)	(2,392,614)	(2,393,418)	(2,393,418.00)
3122	VOCATIONAL TRANSPORTATION	(28,728)	(15,000)	(29,588)	(15,000)	(15,000.00)
3129	KSB/KSD TRANSP REIMBURSEMENT	0	0	(6,490)	0	0
3130	NATIONAL BOARD CERTIFICATION	(7,944)	(6,700)	(13,729)	(6,700)	(6,700.00)
3100's	**SEEK State Funding**	(26,676,460)	(26,454,080)	(26,482,187)	(27,239,034)	(27,239,034.00)
3800	Rev in Lieu of Taxes/State Src	(65,110)	(55,000)	(72,801)	(55,000)	(55,000.00)
3800's	**Restricted State in Lieu of Taxes**	(65,110)	(55,000)	(72,801)	(55,000)	(55,000.00)
3900	On-Behalf Payments by KDE	(10,951,459)	(10,792,560)	(11,911,833)	(10,840,662)	(12,000,000.00)
3900	**KDE On-Behalf Payments**	(10,951,459)	(10,792,560)	(11,911,833)	(10,840,662)	(12,000,000.00)
4700	FEDERAL REV THRU INTERMED SRC	(30)	0	(23,352)	0	0
4700's	**Restricted Federal Revenue**	(30)	0	(23,352)	0	0.00
4810	MEDICAID REIMBURSEMENT	(352,487)	(200,000)	(236,210)	(200,000)	(200,000.00)
4800's	**Federal Reimbursements**	(352,487)	(200,000)	(236,210)	(200,000)	(200,000.00)

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
5210	FUND TRANSFER	(2,527,527)	0	0	(2,226)	(2,226.00)
5220	INDIRECT COSTS TRANSFER	(192,736)	(202,123)	(202,123)	(204,205)	(204,205.33)
5200's	**Interfund Transfers**	(2,720,264)	(202,123)	(202,123)	(206,431)	(206,431.33)
5332	LOSS COMP - BUILDINGS	(67,588)	0	(72,121)	0	0
5341	SALE OF EQUIPMENT ETC	(20,626)	0	(17,890)	0	0
5342	LOSS COMP - EQUIPMENT ETC	(326)	0	(8,977)	0	0
5300's	**Sale or Loss of Fixed Assets**	(88,540)	0	(98,988)	0	0.00
TOTAL	**Revenues**	($76,645,401)	($69,962,428)	($57,400,938)	($70,798,627)	($68,011,263.19)

Expenses

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0110	CERTIFIED PERMANENT SALARY	24,821,891	25,594,724	25,654,901	26,723,886	26,701,553.27
0111	EXTENDED DAY	721,707	960,412	722,318	1,001,292	1,001,292.28
0112	SUPPLEMENTAL BONUS	1,931,179	2,622,023	2,227,549	1,454,461	1,454,461.38
0113	OTHER CERTIFIED PERM SALARY	11,705	17,442	21,668	17,442	17,442.40
0114	National Teacher Certification	12,000	12,180	22,000	22,000	22,000.00
0120	CERTIFIED SUBSTITUTE SALARY	501,596	602,530	640,148	602,530	604,530.00
0110	**Certified Salaries / Personnel**	28,000,079	29,809,311	29,288,584	29,821,612	29,801,279.33
0130	CLASSIFIED REGULAR SALARY	7,330,914	7,615,917	7,623,643	7,925,191	7,897,592.40
0131	Other Classified Pay	74,872	70,000	78,095	72,843	72,842.63
0140	CLASSIFIED OVERTIME SALARY	116,154	128,326	122,423	128,326	136,956.05
0150	CLASSIFIED SUBSTITUTE SALARY	202,104	285,965	199,039	285,965	285,964.98
0160	CLASSIFIED/LICENSED SALARY	50,417	51,561	57,378	53,655	53,654.85
0170	CLASSIFIED/PARAPROF SALARY	160,127	137,925	51,195	142,063	142,062.75
0130	**Classified Salaries / Personnel**	7,934,586	8,289,694	8,131,774	8,608,043	8,589,073.66

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0190	BOARD PER DIEM	7,200	10,000	12,825	15,000	15,000.00
0190	**School Board Stipends**	**7,200**	**10,000**	**12,825**	**15,000**	**15,000.00**
0211	GROUP LIFE INSURANCE	93,840	85,510	100,925	85,510	85,510.00
0212	GROUP HEALTH INSURANCE	0	500	0	500	500.00
0221	EMPLOYER FICA CONTRIBUTION	418,218	480,919	439,072	500,449	498,738.50
0222	EMPLOYER MEDICARE CONTRIBUTION	440,470	492,467	459,508	512,752	512,156.94
0231	KTRS EMPLOYER CONTRIBUTION	322,573	427,619	461,134	445,711	445,711.38
0232	CERS EMPLOYER CONTRIBUTION	1,790,256	1,314,399	1,426,277	1,367,775	1,362,560.63
0251	STATE UNEMPLOYMENT INSURANCE	77,163	104,450	83,106	104,367	103,869.67
0253	KSBA UNEMPLOYMENT INSURANCE	0	359	0	359	358.75
0260	WORKMENS COMPENSATION	310,813	629,024	376,338	641,809	397,989.73
0270	OTHER HEALTH CARE BENEFITS	0	1,538	0	1,538	1,538.00
0290	OTHER BENEFITS	52,643	49,538	70,380	49,538	49,538.38
0292	Retirement Plan Incentive Pay.	16,000	16,000	16,000	16,000	16,000.00
0294	Federally Funded Health Care	0	0	1,944	0	0
0295	Federal Funded Life Insurance	0	0	3	0	0
0296	Federal Funded State Admin Fee	0	0	16	0	0
0299	OTHER EMPLOYEE BENEFITS	0	500	0	500	500.00
0200's	**Employee Benefits**	**3,521,976**	**3,602,823**	**3,434,703**	**3,726,808**	**3,474,971.98**
0280	On-Behalf Payments	10,840,662	10,633,661	11,841,817	10,840,662	12,000,000.00
0280	**KDE On-Behalf Payments**	**10,840,662**	**10,633,661**	**11,841,817**	**10,840,662**	**12,000,000.00**
0291	ACCRUED SICK LEAVE PAID	85,662	225,000	282,695	225,000	225,000.00
0291	**Accrued Sick Leave**	**85,662**	**225,000**	**282,695**	**225,000**	**225,000.00**

WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0312	KSBA POLICY SERVICE	6,180	12,405	5,080	12,405	6,300.00
0322	EDUCATION CONSULTANT	17,009	28,600	41,873	40,000	39,000.00
0335	OTHER PROFESSIONAL CONSULTANT	58,290	300	21,838	16,300	16,300.00
0338	REGISTRATION FEES	49,625	50,638	56,372	49,288	50,341.50
0339	OTH PROF TRAINING & DEV SVCS	4,029	16,668	13,398	11,500	16,700.00
0341	DRUG TESTING	10,154	13,240	11,610	13,240	15,015.00
0342	AUDITING SERVICES	26,140	30,000	28,090	30,000	30,000.00
0343	LEGAL SERVICES	85,267	85,000	103,887	85,000	85,000.00
0345	MEDICAL SERVICES	89,090	38,758	24,216	46,258	30,758.00
0346	ARCHECTUR & ENGINEERING SVCS	4,976	17,500	0	17,500	2,500.00
0347	SECURITY SERVICES	134,942	135,273	144,212	135,273	144,726.65
0349	OTHER PROFESSIONAL SERVICES	110,571	21,750	89,551	54,985	70,452.22
0352	OTHER TECHNICAL SERVICES	6,190	16,600	0	16,600	5,000.00
0300's	**Purchased Professional Services**	**602,465**	**466,731**	**540,127**	**528,348**	**512,093.37**
0311	TAX COLLECTION FEES	257,630	260,000	260,392	260,000	260,000.00
0311	**Tax Collection Fees**	**257,630**	**260,000**	**260,392**	**260,000**	**260,000.00**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0411	WATER/SEWAGE	126,448	113,286	122,678	113,286	113,286.00
0413	SEWAGE	975	6,017	650	6,017	6,016.65
0419	OTHER UTILITIES	38,518	38,270	43,083	38,270	38,270.00
0421	SANITATION SERVICE	64,280	75,955	60,056	75,955	76,229.75
0423	CONTRACT CUSTODIAL	4,956	6,000	1,680	6,000	2,000.00
0424	CONTRACT GROUNDS SERVICE	36,848	55,699	71,234	55,699	95,000.00
0425	PEST CONTROL SERVICES	18,380	20,348	19,185	20,348	23,297.20
0429	OTHER CLEANING SERVICES	105	5,251	149	5,251	5,251.00
0431	NON-TECH-RELATED REPRS & MAINT	18,328	54,206	10,059	49,006	17,700.00
0432	TECH-RELATED REPS & MAINT	135,160	173,474	122,124	185,441	199,123.28
0433	EQUIPMENT REPAIR & MAINT	27,125	5,376	51,412	5,376	50,000.00
0434	BUILDING REPAIRS & MAINT	542,792	507,480	772,331	507,480	725,717.49
0435	VEHICLE REPAIR & MAINT	13,205	15,249	22,228	15,249	15,350.00
0436	ELECTRONICS REPAIRS/MAINT	1,032	979	930	979	1,227.38
0437	PLUMBING REPAIRS & MAINTENANCE	325	900	7,082	900	900.00
0438	ROOF REPAIRS & MAINTENANCE	146,998	11,000	2,089	11,000	11,000.00
0439	OTHER REPAIRS/MAINTENANCE	149,950	141,950	189,132	141,950	167,473.20
0441	LAND & BUILDING RENT	1,613	125	858	125	125.00
0442	EQUIPMENT & VEHICLE RENT	220	7,625	4,954	7,625	8,625.00
0444	COPIER RENTAL	0	18,000	0	18,000	0
0446	STORAGE CONTAINER RENTAL	1,080	1,425	1,018	1,425	1,425.00
0447	MACHINERY RENTAL	71	0	65	0	0
0449	OTHER RENTAL	8,077	0	1,385	0	1,186.00
0453	CONSTRUCTION-CARPENTRY	49,925	0	0	0	0
0498	FENCING REPAIR/MAINTENANCE	31,035	0	0	0	0
0400's	**Purchased Property Services**	**1,417,446**	**1,258,614**	**1,504,381**	**1,265,382**	**1,559,202.95**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND	FUND: 1	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0450	Data Cabling Construction	71,704	150,000	120,658	100,000	100,000.00
0450	**Construction Projects**	**71,704**	**150,000**	**120,658**	**100,000**	**100,000.00**

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0519	STUDNT TRANSP PURCH OTHR SRCS	0	2,200	0	2,200	2,200.00
0522	PROPERTY INSURANCE	269,946	281,000	376,162	281,000	381,000.00
0523	FIDELITY BOND	1,484	2,100	1,484	2,100	2,100.00
0524	FLEET INSURANCE	131,728	135,000	122,086	135,000	135,000.00
0525	GENERAL LIABILITY INSURANCE	44,149	69,284	29,148	69,284	69,284.00
0526	LEGAL LIABILITY INSURANCE	0	10,000	0	10,000	0
0529	OTHER INSURANCE	13,332	13,600	13,332	13,600	24,932.00
0531	POSTAGE & PO BOX RENT	27,304	24,030	34,435	24,030	24,153.00
0532	TELEPHONE	370,177	330,768	550,985	330,593	383,656.11
0533	ON-LINE NETWORK	110,797	139,500	70,016	139,500	101,500.00
0534	CELL PHONE SERVICES	22,949	11,860	21,071	11,860	22,825.00
0537	CABLE TV	850	950	0	950	950.00
0538	SHIPPING/DELIVERY/FREIGHT SVCS	2,345	4,541	2,309	4,541	6,091.26
0539	OTHER COMMUNICATIONS	0	500	46,232	500	500.00
0541	RADIO & TELEVISION ADVERTISING	11,582	10,556	10,556	10,556	10,556.00
0542	NEWSPAPER ADVERTISING	6,978	9,939	4,554	8,439	8,778.70
0549	Other Advertising	8,714	7,218	4,987	7,218	7,218.00
0552	PRINTING - POSTERS	0	410	15	410	410.00
0553	PRINT/BIND - PUBLICATIONS	3,772	28,400	11,582	14,900	14,900.00
0555	PRINT PROJECT SPECS	0	0	995	0	0
0559	OTHER PRINTING	10,753	9,417	15,606	10,800	10,800.00
0580	TRAVEL	0	14,981	0	15,781	14,850.00
0581	TRAVEL - IN DISTRICT	15,734	6,655	13,050	8,805	13,000.00
0582	TRAVEL - OUT OF DISTRICT	31,520	25,775	26,127	24,765	26,500.00
0584	TRAVEL - OUT OF STATE	17,766	7,485	8,609	7,485	7,485.00
0585	TRAVEL - MEALS	5,517	2,929	5,483	2,929	2,929.00
0586	TRAVEL - HOTELS	32,775	15,643	40,449	14,943	11,476.19

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0589	TRAVEL-OTHER	0	30	0	30	30.00
0591	SVC PRCH ANT DST/ED AY W/IN ST	0	100	0	100	100.00
0592	SVC PRCH ATH DST/ED AGY OUT ST	0	800	0	800	800.00
0500's	**Other Services and Insurances**	**1,140,173**	**1,165,670**	**1,409,274**	**1,153,118**	**1,284,024.26**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0610	GENERAL SUPPLIES	486,779	714,687	506,407	833,712	839,366.79
0616	FOOD NON INSTR NON FOOD SVC	34,503	40,238	35,352	39,238	37,622.52
0617	FOOD INSTR NON FOOD SERVICE	440	1,110	1,104	1,110	2,110.00
0621	NATURAL GAS	173,174	265,000	237,170	265,000	265,000.00
0622	ELECTRICITY	1,040,974	1,058,200	1,066,902	1,058,200	1,058,200.00
0623	BOTTLED GAS	27,168	35,100	43,250	35,100	35,100.00
0626	GASOLINE	82,868	82,984	77,946	82,984	121,947.66
0627	DIESEL FUEL	526,084	535,000	532,735	535,000	598,997.09
0629	ALTERNATIVE FUELS	525	30	1,370	30	30.00
0630	FOOD	0	1,225	0	1,225	1,225.00
0641	LIBRARY BOOKS	57,460	36,630	46,653	36,631	44,100.00
0642	PERIODICALS & NEWSPAPERS	10,923	16,661	11,140	17,866	11,815.95
0643	SUPPLEMENTARY BKS/STUDY GUIDES	20,726	1,775	15,670	18,325	17,797.00
0645	AUDIOVISUAL MATERIALS	2,700	7,852	2,609	7,722	8,135.00
0646	TESTS	20,095	82,694	1,875	82,694	82,693.55
0647	REFERENCE MATERIALS	0	675	26	675	675.00
0649	BINDING & REPAIRS	0	700	0	700	700.00
0650	Supplies - Technology	398,879	314,791	670,040	319,187	330,078.34
0661	LUBRICANTS	13,557	13,408	10,409	13,408	17,993.95
0662	TIRES & TUBES	26,841	24,550	28,774	24,550	24,550.00
0663	REPAIR PARTS	97,564	110,248	65,574	110,248	137,213.23
0669	OTHER TRANSPORTATION MAINTENA	17,804	1,300	3,146	1,300	1,300.00
0673	FEES/REGISTRATIONS (ACTIVITY)	0	5,000	0	5,000	5,000.00
0674	AWARDS	12,134	17,020	8,689	17,020	17,230.00
0675	ORGANIZATION SUPPLIES	0	0	290	0	0
0679	OTHER STUDENT ACTIVITIES	0	770	0	770	770.00
0680	WELFARE (FOOD/CLOTHES/UTIL)	498	3,068	421	7,998	7,997.96

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0692	HEALTH/SUPPLIES & MATERIALS	60,449	8,843	29,262	37,784	49,799.94
0693	FLOORING SUPPLIES/MATERIALS	61,202	13,026	18,261	13,026	16,648.18
0694	EQUIPMENT SUPPLIES/MATERIALS	9,328	28,894	48,991	28,894	29,552.00
0695	Furniture/Fixture Supplies	4,764	210	52,393	210	210.00
0697	OTHER SUPPLIES & MATERIALS	15,060	7,574	28,927	7,574	8,825.84
0698	LAWN/LANDSCAPING MATERIALS	815	525	0	525	525.00
0699	REIMBURSEMENTS	(161,396)	733	(73,120)	733	0
0600's	**Supplies & Materials**	3,041,918	3,430,522	3,472,264	3,604,439	3,773,210.00
0644	TEXTBOOKS	864,212	991,058	921,569	506,020	409,997.22
0644	**Textbooks**	864,212	991,058	921,569	506,020	409,997.22
0731	MACHINERY	14,300	20,750	24,882	20,750	20,750.00
0733	FURNITURE & FIXTURES	43,683	15,638	26,204	15,638	15,637.86
0735	TECH SOFTWARE	165,264	299,750	242,224	299,750	333,747.08
0738	"DO NOT USE" INST.EQUIP	8,649	35,703	0	38,138	0
0739	OTHER EQUIPMENT	42,468	381,305	38,455	290,000	67,688.00
0700's	**Property and Fixed Assets**	274,364	753,146	331,765	664,276	437,822.94
0732	VEHICLES	842,362	547,744	511,044	456,953	0
0732	**School Bus Purchases**	842,362	547,744	511,044	456,953	0.00
0732	TRUCKS/AUTOS	24,990	55,000	45,524	186,391	218,052.00
0732A	**Fleet Vehicle Purchases**	24,990	55,000	45,524	186,391	218,052.00
0734	TECH-RELATED HARDWARE	1,467,784	902,261	694,812	559,931	568,852.94
0734	**Computer & Technology**	1,467,784	902,261	694,812	559,931	568,852.94

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

GENERAL FUND FUND: 1

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0810	DUES & FEES	53,331	40,108	90,392	40,183	39,520.77
0891	GRADUATION EXPENSES	26,474	23,064	22,732	23,064	23,147.85
0892	OPEN HOUSE/PARENT MTGS	602	0	0	0	0
0893	UNIFORMS	8,903	7,876	9,579	7,876	9,580.09
0894	INSTRUCTIONAL FIELD TRIPS	(52,953)	84,989	(63,278)	84,489	85,989.00
0898	EXTRA-CURRICULAR FIELD TRIPS	0	0	188	0	0
0899	OTHER MISCELLANEOUS	6,366	5,250	4,951	5,250	5,250.00
0800's	**Miscellaneious**	42,723	161,287	64,565	160,862	163,487.71
0840	CONTINGENCY	0	6,786,219	0	8,040,783	4,544,194.83
0840	**Contingency**	0	6,786,219	0	8,040,783	4,544,194.83
0910	FUND TRANSFERS OUT	258,706	251,642	197,686	75,000	75,000.00
0900's	**Fund Transfers**	258,706	251,642	197,686	75,000	75,000.00
TOTAL	**Expenses**	$60,696,642	$69,750,382	$63,066,460	$70,798,627	$68,011,263.19
TOTALS for FUND: 1		(15,948,760)	(212,046)	5,665,522	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CAPITAL OUTLAY FUND: 310

		2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
Revenues						
0999	BEG BALANCE CARRY FORWARD	(821,430)	(731,402)	0	(731,402)	(731,401.76)
0999R	Beg Bal - Restricted	(640,415)	0	0	0	0
0999	**Beginning Balance**	(1,461,845)	(731,402)	0	(731,402)	(731,401.76)
1510	INTEREST ON INVESTMENTS	(7,186)	(7,500)	(2,097)	(7,500)	(7,500.00)
1500's	**Investment Earnings**	(7,186)	(7,500)	(2,097)	(7,500)	(7,500.00)
3200	RESTRICTED STATE REVENUE	(648,376)	(646,744)	(646,744)	(650,301)	(650,301.00)
3200's	**Restricted State Revenue**	(648,376)	(646,744)	(646,744)	(650,301)	(650,301.00)
5210	FUND TRANSFER	(187,710)	0	(203,170)	0	0
5200's	**Interfund Transfers**	(187,710)	0	(203,170)	0	0.00
TOTAL	**Revenues**	($2,305,118)	($1,385,646)	($852,011)	($1,389,203)	($1,389,202.76)
Expenses						
0840	CONTINGENCY	0	1,300,619	0	1,389,203	1,389,202.76
0840	**Contingency**	0	1,300,619	0	1,389,203	1,389,202.76
0910	FUND TRANSFERS OUT	2,248,196	0	135,356	0	0
0915	REIMBURSABLE FUND TRANSFERS	0	0	(4,829)	0	0
0900's	**Fund Transfers**	2,248,196	0	130,527	0	0.00
TOTAL	**Expenses**	$2,248,196	$1,300,619	$130,527	$1,389,203	$1,389,202.76
TOTALS for FUND:	**310**	(56,922)	(85,027)	(721,484)	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

SPECIAL VODTED BUILDING FUND: 320

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
Revenues						
0999	BEG BALANCE CARRY FORWARD	24,215	(745,406)	0	(745,406)	(745,406.07)
0999R	Beg Bal - Restricted	(157,196)	0	0	0	0
0999	**Beginning Balance**	(132,981)	(745,406)	0	(745,406)	(745,406.07)
1111	GENERAL PROPERTY TAX	(1,422,043)	(1,444,055)	(1,444,055)	(1,479,376)	(1,479,376.00)
1100's	**Local Taxes**	(1,422,043)	(1,444,055)	(1,444,055)	(1,479,376)	(1,479,376.00)
1510	INTEREST ON INVESTMENTS	(827)	(500)	(1,469)	(500)	(500.00)
1500's	**Investment Earnings**	(827)	(500)	(1,469)	(500)	(500.00)
3200	RESTRICTED STATE REVENUE	(928,319)	(900,392)	(900,392)	(956,000)	(956,000.00)
3200's	**Restricted State Revenue**	(928,319)	(900,392)	(900,392)	(956,000)	(956,000.00)
5210	FUND TRANSFER	(323,537)	0	(68,741)	0	0
5200's	**Interfund Transfers**	(323,537)	0	(68,741)	0	0.00
TOTAL	**Revenues**	($2,807,708)	($3,090,353)	($2,414,656)	($3,181,282)	($3,181,282.07)
Expenses						
0840	CONTINGENCY	0	1,085,769	0	1,257,322	1,257,322.40
0840	**Contingency**	0	1,085,769	0	1,257,322	1,257,322.40
0910	FUND TRANSFERS OUT	500,000	0	0	0	0
0914	FOR DEBT SERVICE	2,132,248	2,004,584	2,025,003	1,923,960	1,923,959.67
0900's	**Fund Transfers**	2,632,248	2,004,584	2,025,003	1,923,960	1,923,959.67
TOTAL	**Expenses**	$2,632,248	$3,090,353	$2,025,003	$3,181,282	$3,181,282.07

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

SPECIAL VODTED BUILDING FUND: 320

	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
TOTALS for FUND: 320	(175,459)	0	(389,653)	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

BOND PAYMENT FUND FUND: 400

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
Revenues						
1510	INTEREST ON INVESTMENTS	2,855	0	(1,100)	0	0
1500's	**Investment Earnings**	2,855	0	(1,100)	0	0.00
3900	On-Behalf Payments by KDE	(586,035)	0	(571,977)	0	0
3900	**KDE On-Behalf Payments**	(586,035)	0	(571,977)	0	0.00
4300	RESTRICTED DIRECT FEDERAL	(323,537)	0	0	0	0
4300's	**NOT DEFINED**	(323,537)	0	0	0	0.00
5110	BOND PRINCIPAL PROCEEDS	(2,260,000)	0	0	0	0
5100's	**NOT DEFINED**	(2,260,000)	0	0	0	0.00
5210	FUND TRANSFER	(2,132,248)	(2,004,584)	(2,025,003)	(1,923,960)	(1,923,959.67)
5200's	**Interfund Transfers**	(2,132,248)	(2,004,584)	(2,025,003)	(1,923,960)	(1,923,959.67)
TOTAL	**Revenues**	($5,298,966)	($2,004,584)	($2,598,081)	($1,923,960)	($1,923,959.67)
Expenses						
0344	FINANCIAL SERVICES	11,205	17,500	0	17,500	17,500.00
0300's	**Purchased Professional Services**	11,205	17,500	0	17,500	17,500.00
0831	REDEMPTION OF PRINCIPAL	3,541,840	1,466,536	1,466,536	1,387,374	1,387,374.00
0832	INTEREST	860,429	520,548	681,876	519,086	519,085.67
0833	AMRT BND ISS & OTH DBT-REL CST	160,418	0	0	0	0
0834	AMRT OF PRIN & DISC ISS BNDS	(25,418)	0	0	0	0
0800's	**Miscellaneious**	4,537,269	1,987,084	2,148,412	1,906,460	1,906,459.67

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

BOND PAYMENT FUND FUND: 400		2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0831	REDEMPTION OF PRINCIPAL	438,160	0	438,464	0	0
0831	**Bond Interest Payments**	**438,160**	**0**	**438,464**	**0**	**0.00**
0910	FUND TRANSFERS OUT	323,537	0	0	0	0
0900's	**Fund Transfers**	**323,537**	**0**	**0**	**0**	**0.00**
TOTAL	Expenses	$5,310,171	$2,004,584	$2,586,876	$1,923,960	$1,923,959.67
TOTALS for FUND:	400	11,205	0	(11,205)	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CHILD NUTRITION FUND: **51**

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
Revenues						
0999R	Beg Bal - Restricted	(1,690,489)	(1,917,574)	0	(1,969,919)	(1,969,918.88)
0999U	Beg Bal - Unassigned	0	(70,523)	0	(70,523)	(70,522.60)
0999	**Beginning Balance**	(1,690,489)	(1,988,097)	0	(2,040,441)	(2,040,441.48)
1510	INTEREST ON INVESTMENTS	(7,706)	(7,700)	(6,260)	(7,700)	(7,700.00)
1500's	**Investment Earnings**	(7,706)	(7,700)	(6,260)	(7,700)	(7,700.00)
1611	REIMBURSABLE SCHOOL LUNCH PROG	(1,224,464)	(1,160,500)	(1,146,591)	(1,160,500)	(1,160,500.00)
1612	REIMBURSABLE SCH BREAKFAST PRG	(1,144)	(1,700)	(1,127)	(1,700)	(1,700.00)
1621	NON-REIMBURSABLE LUNCH PROG	(13,192)	(12,075)	(13,716)	(12,075)	(12,075.00)
1622	NON-REIMBURSABLE BREAKFAST PRG	(1,254)	(1,340)	(1,414)	(1,340)	(1,340.00)
1624	NON-REIMBURSBLE A LA CARTE PRG	(59,388)	(59,000)	(55,610)	(59,000)	(59,000.00)
1631	CATERING	(12,964)	(10,665)	(9,712)	(10,665)	(10,665.00)
1600's	**Food Service Receipts**	(1,312,404)	(1,245,280)	(1,228,171)	(1,245,280)	(1,245,280.00)
1990	MISCELLANEOUS REVENUE	(11,264)	(7,900)	(8,618)	(7,900)	(7,900.00)
1994	RETURN FOR INSUFFICIENT CHECKS	242	(100)	713	(100)	(100.00)
1900's	**Other Local Revenue**	(11,023)	(8,000)	(7,905)	(8,000)	(8,000.00)
3200	RESTRICTED STATE REVENUE	(37,933)	(39,000)	(38,201)	(39,000)	(39,000.00)
3200's	**Restricted State Revenue**	(37,933)	(39,000)	(38,201)	(39,000)	(39,000.00)
3900	On-Behalf Payments by KDE	(258,068)	(239,776)	(262,476)	(239,776)	(239,776.00)
3900	**KDE On-Behalf Payments**	(258,068)	(239,776)	(262,476)	(239,776)	(239,776.00)

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CHILD NUTRITION **FUND: 51**

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
4500	RESTRICTED FED THRU STATE	(2,413,606)	(2,103,650)	(2,488,655)	(2,103,650)	(2,103,650.00)
4500S	RESTRICTED FEDERAL SUMMER FEED	(70,533)	(75,000)	(70,661)	(75,000)	(75,000.00)
4500's	**Restricted Federal Revenue**	(2,484,139)	(2,178,650)	(2,559,317)	(2,178,650)	(2,178,650.00)
4950	CHILD NUTR PRG DONATED COMMOD	(207,123)	(250,000)	(261,530)	(250,000)	(250,000.00)
4900's	**NOT DEFINED**	(207,123)	(250,000)	(261,530)	(250,000)	(250,000.00)
TOTAL	**Revenues**	($6,008,885)	($5,956,503)	($4,363,859)	($6,008,847)	($6,008,847.48)
Expenses						
0130	CLASSIFIED SALARY SUMMER FEED	17,450	25,000	0	25,000	25,000.00
0100's	**Other Salaries & Substitutes**	17,450	25,000	0	25,000	25,000.00
0112	SUPPLEMENTAL BONUS	17,961	37,716	18,006	0	0
0110	**Certified Salaries / Personnel**	17,961	37,716	18,006	0	0.00
0130	CLASSIFIED REGULAR SALARY	1,204,676	1,254,424	1,231,311	1,305,365	1,305,365.28
0131	Other Classified Pay	13,121	15,700	14,531	16,338	16,337.58
0140	CLASSIFIED OVERTIME SALARY	20	2,656	380	2,656	2,655.91
0150	CLASSIFIED SUBSTITUTE SALARY	41,190	53,242	30,322	53,242	53,241.83
0130	**Classified Salaries / Personnel**	1,259,007	1,326,022	1,276,544	1,377,601	1,377,600.60

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CHILD NUTRITION FUND: 51

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0221	EMPLOYER FICA CONTRIBUTION	68,625	76,638	67,725	79,750	79,749.72
0222	EMPLOYER MEDICARE CONTRIBUTION	16,052	18,484	15,865	19,251	19,251.33
0231	KTRS EMPLOYER CONTRIBUTION	0	0	1	0	0
0232	CERS EMPLOYER CONTRIBUTION	240,754	249,601	236,783	259,737	259,736.70
0251	STATE UNEMPLOYMENT INSURANCE	7,209	6,758	7,182	6,758	6,757.83
0260	WORKMENS COMPENSATION	42,486	43,436	53,822	45,240	45,239.77
0200's	**Employee Benefits**	**375,125**	**394,915**	**381,379**	**410,735**	**410,735.35**
0280	On-Behalf Payments	258,068	258,555	262,476	258,555	258,555.28
0280	**KDE On-Behalf Payments**	**258,068**	**258,555**	**262,476**	**258,555**	**258,555.28**
0319	OTHER ADMINISTRATIVE SERVICE	517	500	517	500	500.00
0322	EDUCATION CONSULTANT	14,045	13,700	0	13,700	13,700.00
0338	REGISTRATION FEES	3,665	7,100	4,600	7,100	7,100.00
0339	OTH PROF TRAINING & DEV SVCS	7,379	13,100	0	13,100	13,100.00
0342	AUDITING SERVICES	1,610	1,600	1,610	1,600	1,600.00
0349	OTHER PROFESSIONAL SERVICES	6,762	7,260	7,538	7,260	7,260.00
0300's	**Purchased Professional Services**	**33,979**	**43,260**	**14,265**	**43,260**	**43,260.00**
0429	OTHER CLEANING SERVICES	4,342	3,650	0	3,650	3,650.00
0432	TECH-RELATED REPS & MAINT	92	10,900	96	10,900	10,900.00
0433	EQUIPMENT REPAIR & MAINT	424	400	0	400	400.00
0439	OTHER REPAIRS/MAINTENANCE	1,883	1,550	0	1,550	1,550.00
0400's	**Purchased Property Services**	**6,742**	**16,500**	**96**	**16,500**	**16,500.00**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CHILD NUTRITION FUND: 51

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0531	POSTAGE & PO BOX RENT	633	1,000	0	1,000	1,000.00
0532	TELEPHONE	21	0	0	0	0
0534	CELL PHONE SERVICES	428	400	407	400	400.00
0538	SHIPPING/DELIVERY/FREIGHT SVCS	130	125	15	125	125.00
0542	NEWSPAPER ADVERTISING	0	0	25	0	0
0570	CONTRACT FOOD SERVICE MGMT	34,229	56,500	81,638	56,500	56,500.00
0580	TRAVEL	0	461	0	461	461.25
0581	TRAVEL - IN DISTRICT	968	1,160	928	1,160	1,160.00
0582	TRAVEL - OUT OF DISTRICT	5,919	6,525	8,305	6,525	6,525.00
0583	HAULING OF COMMODITIES	4,888	17,549	12,593	17,549	17,548.65
0584	TRAVEL - OUT OF STATE	135	1,500	4,107	1,500	1,500.00
0585	TRAVEL - MEALS	766	750	255	750	750.00
0586	TRAVEL - HOTELS	6,334	6,575	809	6,575	6,575.00
0591	SVC PRCH ANT DST/ED AY W/IN ST	0	29,950	0	29,950	29,950.00
0500's	**Other Services and Insurances**	**54,451**	**122,495**	**109,081**	**122,495**	**122,494.90**
0610	GENERAL SUPPLIES-PROMOTIONS	224,373	241,950	184,912	241,950	241,949.68
0626	GASOLINE	0	0	32	0	0
0630	FOOD	1,850,602	2,060,696	1,855,140	2,060,696	2,060,695.54
0631	CATERING	0	2,000	0	2,000	2,000.00
0635	MILK	240,576	235,040	225,094	235,040	235,040.00
0636	IN SERVICE	826	0	2,350	0	0
0650	Supplies - Technology	2,716	11,993	636	11,993	11,993.30
0695	Furniture/Fixture Supplies	0	9,600	0	9,600	9,599.50
0600's	**Supplies & Materials**	**2,319,093**	**2,561,278**	**2,268,163**	**2,561,278**	**2,561,278.02**

CHILD NUTRITION FUND: 51

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0731	MACHINERY	0	3,100	0	3,100	3,100.00
0733	FURNITURE & FIXTURES	30,662	52,000	55,140	52,000	52,000.00
0735	TECH SOFTWARE	0	11,500	0	11,500	11,500.00
0739	OTHER EQUIPMENT	43,778	90,500	30,065	90,500	90,500.00
0700's	**Property and Fixed Assets**	**74,440**	**157,100**	**85,205**	**157,100**	**157,100.00**
0732	TRUCKS/AUTOS	0	0	23,351	0	0
0732A	**Fleet Vehicle Purchases**	**0**	**0**	**23,351**	**0**	**0.00**
0734	TECH-RELATED HARDWARE	894	58,000	16,225	58,000	58,000.00
0734	**Computer & Technology**	**894**	**58,000**	**16,225**	**58,000**	**58,000.00**
0810	DUES & FEES	185	300	185	300	300.00
0893	UNIFORMS	0	150	0	150	150.00
0894	INSTRUCTIONAL FIELD TRIPS	871	1,000	218	1,000	1,000.00
0899	OTHER MISCELLANEOUS	0	4,575	0	4,575	4,575.00
0800's	**Miscellaneious**	**1,056**	**6,025**	**403**	**6,025**	**6,025.00**
0840	CONTINGENCY	0	746,842	0	768,093	768,093.00
0840	**Contingency**	**0**	**746,842**	**0**	**768,093**	**768,093.00**
0913	INDIRECT COSTS	191,050	202,123	202,123	204,205	204,205.33
0900's	**Fund Transfers**	**191,050**	**202,123**	**202,123**	**204,205**	**204,205.33**
TOTAL	**Expenses**	**$4,609,316**	**$5,955,832**	**$4,657,317**	**$6,008,847**	**$6,008,847.48**
TOTALS for FUND:	**51**	**(1,399,569)**	**(671)**	**293,458**	**0**	**0.00**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CHILD CARE FUND: 52

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
Revenues						
0999R	Beg Bal - Restricted	(287,663)	0	0	0	0
0999U	Beg Bal - Unassigned	(154)	(229,905)	0	(260,430)	(260,429.71)
0999	**Beginning Balance**	(287,817)	(229,905)	0	(260,430)	(260,429.71)
1810	CHILD CARE REVENUE	(960,666)	(1,146,500)	(779,464)	(1,146,500)	(1,146,500.00)
1800's	**Community Services (Child Care)**	(960,666)	(1,146,500)	(779,464)	(1,146,500)	(1,146,500.00)
3900	On-Behalf Payments by KDE	(133,723)	(160,547)	(115,213)	(160,547)	(160,547.00)
3900	**KDE On-Behalf Payments**	(133,723)	(160,547)	(115,213)	(160,547)	(160,547.00)
TOTAL	**Revenues**	($1,382,206)	($1,536,952)	($894,677)	($1,567,477)	($1,567,476.71)
Expenses						
0110	FRYSC DIRECTOR SALARY	0	7,954	0	7,954	7,953.57
0112	SUPPLEMENTAL BONUS	17,068	7,073	12,848	7,073	7,072.50
0110	**Certified Salaries / Personnel**	17,068	15,026	12,848	15,026	15,026.07
0130	CLASSIFIED REGULAR SALARY	664,774	809,275	573,003	842,139	842,139.30
0131	Other Classified Pay	955	435	766	452	452.27
0140	CLASSIFIED OVERTIME SALARY	182	1,152	145	1,152	1,151.82
0150	CLASSIFIED SUBSTITUTE SALARY	34,343	40,744	18,569	40,744	40,743.75
0130	**Classified Salaries / Personnel**	700,254	851,606	592,484	884,487	884,487.14

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CHILD CARE FUND: **52**

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0221	EMPLOYER FICA CONTRIBUTION	38,750	47,770	32,398	49,710	49,709.63
0222	EMPLOYER MEDICARE CONTRIBUTION	9,164	10,843	7,634	11,293	11,293.35
0231	KTRS EMPLOYER CONTRIBUTION	71	0	53	0	0
0232	CERS EMPLOYER CONTRIBUTION	130,571	128,768	108,847	133,997	133,996.62
0251	STATE UNEMPLOYMENT INSURANCE	3,479	3,775	2,904	3,775	3,775.00
0260	WORKMENS COMPENSATION	8,132	10,020	6,465	10,436	10,436.19
0200's	**Employee Benefits**	**190,168**	**201,175**	**158,302**	**209,211**	**209,210.79**
0280	On-Behalf Payments	133,723	160,547	115,213	160,547	160,547.00
0280	**KDE On-Behalf Payments**	**133,723**	**160,547**	**115,213**	**160,547**	**160,547.00**
0335	OTHER PROFESSIONAL CONSULTANT	720	0	0	0	0
0338	REGISTRATION FEES	1,040	1,000	1,950	1,000	1,000.00
0339	OTH PROF TRAINING & DEV SVCS	1,120	0	135	0	0
0345	MEDICAL SERVICES	5	0	0	0	0
0349	OTHER PROFESSIONAL SERVICES	95	0	708	0	0
0300's	**Purchased Professional Services**	**2,980**	**1,000**	**2,793**	**1,000**	**1,000.00**
0449	OTHER RENTAL	0	300	25	300	300.00
0400's	**Purchased Property Services**	**0**	**300**	**25**	**300**	**300.00**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CHILD CARE FUND: 52

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0531	POSTAGE & PO BOX RENT	45	0	95	0	0
0532	TELEPHONE	1,104	500	559	500	531.08
0534	CELL PHONE SERVICES	412	325	409	325	325.00
0580	TRAVEL	0	1,000	0	1,000	1,000.00
0582	TRAVEL - OUT OF DISTRICT	341	1,000	1,196	1,000	1,000.00
0585	TRAVEL - MEALS	0	200	0	200	200.00
0586	TRAVEL - HOTELS	288	400	901	400	400.00
0591	SVC PRCH ANT DST/ED AY W/IN ST	0	2,400	0	2,400	2,400.00
0500's	**Other Services and Insurances**	**2,189**	**5,825**	**3,159**	**5,825**	**5,856.08**
0610	GENERAL SUPPLIES	22,552	27,538	14,264	27,538	27,537.50
0616	FOOD NON INSTR NON FOOD SVC	1,004	225	415	225	225.00
0617	SNACK REIMBUR FROM STATE	7,123	3,016	6,096	3,016	3,066.41
0643	SUPPLEMENTARY BKS/STUDY GUIDES	0	825	0	825	825.00
0650	Supplies - Technology	3,327	2,000	518	2,000	2,000.00
0679	OTHER STUDENT ACTIVITIES	0	250	0	250	250.00
0694	EQUIPMENT SUPPLIES/MATERIALS	0	475	0	475	475.00
0600's	**Supplies & Materials**	**34,007**	**34,329**	**21,293**	**34,329**	**34,378.91**
0733	FURNITURE & FIXTURES	3,442	0	0	0	0
0739	OTHER EQUIPMENT	0	1,575	0	1,575	1,575.00
0700's	**Property and Fixed Assets**	**3,442**	**1,575**	**0**	**1,575**	**1,575.00**
0734	TECH-RELATED HARDWARE	0	750	0	750	750.00
0734	**Computer & Technology**	**0**	**750**	**0**	**750**	**750.00**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

CHILD CARE	FUND: 52	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
0810	DUES & FEES	1,018	1,875	1,578	1,875	1,875.00
0894	INSTRUCTIONAL FIELD TRIPS	818	1,000	397	1,000	1,000.00
0800's	**Miscellaneious**	**1,836**	**2,875**	**1,975**	**2,875**	**2,875.00**
0840	CONTINGENCY	0	261,944	0	251,552	251,470.72
0840	**Contingency**	**0**	**261,944**	**0**	**251,552**	**251,470.72**
TOTAL	**Expenses**	**$1,085,667**	**$1,536,952**	**$908,092**	**$1,567,477**	**$1,567,476.71**
TOTALS for FUND:	**52**	**(296,540)**	**0**	**13,414**	**0**	**0.00**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

ADULT EDUCATION FUND: **54**

Code	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
Revenues						
0999R	Beg Bal - Restricted	(320)	0	0	0	0
0999U	Beg Bal - Unassigned	0	(320)	0	(320)	(320.00)
0999	**Beginning Balance**	(320)	(320)	0	(320)	(320.00)
1310	TUITION FROM INDIVIDUALS	0	(5,000)	0	(5,000)	(5,000.00)
1300's	**Tuition**	0	(5,000)	0	(5,000)	(5,000.00)
TOTAL	**Revenues**	($320)	($5,320)	$0	($5,320)	($5,320.00)
Expenses						
0130	CLASSIFIED REGULAR SALARY	0	2,542	0	2,619	2,618.62
0130	**Classified Salaries / Personnel**	0	2,542	0	2,619	2,618.62
0221	EMPLOYER FICA CONTRIBUTION	0	159	0	163	163.35
0222	EMPLOYER MEDICARE CONTRIBUTION	0	37	0	38	38.47
0232	CERS EMPLOYER CONTRIBUTION	0	388	0	399	399.27
0251	STATE UNEMPLOYMENT INSURANCE	0	30	0	30	30.00
0200's	**Employee Benefits**	0	614	0	631	631.09
0322	EDUCATION CONSULTANT	0	820	0	820	820.00
0300's	**Purchased Professional Services**	0	820	0	820	820.00
0542	NEWSPAPER ADVERTISING	0	500	0	500	500.00
0500's	**Other Services and Insurances**	0	500	0	500	500.00
0610	GENERAL SUPPLIES	0	844	0	750	750.29
0600's	**Supplies & Materials**	0	844	0	750	750.29

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2014-2015

ADULT EDUCATION FUND: **54**

	2012-13 Actual	2013-14 Budget	2013-14 Actual	2015 Tentative Budget	2015 Working Budget
TOTAL **Expenses**	$0	$5,320	$0	$5,320	$5,320.00
TOTALS for FUND: 54	(320)	0	0	0	0.00