Henderson County Board of Education

Preparing Students To Succeed Globally

Henderson County Schools
Henderson, Kentucky

2015 - 2016 WORKING BUDGET
September 21, 2015

PLANNING ASSUMPTIONS for 2015-2016 WORKING BUDGET

The ending General Fund Contingency will be $5,886,268 or 6.34% of ALL funds or 7.23% of General Fund and Child Nutrition

1) **The beginning balance is budgeted at $11,612,261, which is a DECREASE of $76,885 from the previous year's final WORKING budget and an INCREASE of $4,584,719 from the TENTATIVE budget.**
2) **This budget is based on a SEEK Guaranteed Base per pupil forecast amount of $3,981, which is an increase of $70 over the per pupil amount in the 2014-2015 Working Budget. There is a forecasted increase of 61.2 students in Average Daily Attendance (ADA) and a forecasted SEEK funding increase of $783,944 over the 2014-2015 Final Working Budget.**
3) **This budget includes a 2% mandated general wage increase as well as rank and step increases currently in the salary schedule. The projected cost of these changes total $1,208,000 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 52.6 cents per $100, which will result in a decrease in local tax revenue of $532,901.**
5) **This budget includes $252,272 for textbooks, with $182,739 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, Henderson County Academy, and MAP testing or its replacement.**
7) **The State SEEK funding for Transportation is budgeted at $2,369,385 which includes a proration of $1,627,161 or 40.7%.**
8) **This budget includes $600,000 for the purchase of 6 new passenger buses and $7,500 for the purchase of 5 cameras to place on existing buses.**
9) **This budget includes $25,604 for the cost of the KSBIT installment settlement payment.**
10) **This budget includes $100,000 for the purchase of innovative technology for classrooms through the TB21 general fund allocation.**

Henderson County Board of Education

WORKING Budget Fund Summary for 2015-2016

Fund	Fund Description	2015-2016 TENTATIVE Budget	2015-2016 WORKING Budget	Difference vs. 2015-16 TENTATIVE Budget
1	General Fund	53,700,279	57,752,097	4,051,818
*1	On-Behalf Payments	12,000,000	19,000,000	7,000,000
2	State & Federal Grants	8,166,249	7,907,958	(258,291)
51	Food Service	5,301,390	4,706,284	(595,106)
310	Capital Outlay	1,403,053	872,630	(530,423)
320	Building Fund	3,233,150	2,669,162	(563,988)
Total of Operational Funds		$83,804,121	$92,908,131	$9,104,010
400	Debt Service	1,718,543	1,718,543	0
52	Childcare Centers	1,590,172	1,590,172	0
54	Community Education	5,320	5,320	0
Grand Total of All Funds		$87,118,156	$96,222,166	$9,104,010
General Fund Contingency		$4,231,282	$5,886,268	$1,654,987
Contingency % All Funds		5.05%	6.34%	1.29%
Contingency % based on Fund 1 and Fund 51		7.17%	7.23%	0.05%

*See document titled On-Behalf Payments

*On Behalf Payments

Various state agencies make payments on behalf of school districts for the employer's portion of Health benefits, Kentucky Teachers' Retirement System, technology, and debt service. Districts issue federal reimbursement payments to KDE for the employer's portion of health benefits that were initially paid by the department for federally funded district employees.

KDE posts the on behalf payment summary report for the districts combined on behalf payments paid by KDE, KTRS, and School Facilities Construction Commission.

It has only been suggested that districts budget these on behalf payments showing the amount paid by KDE as revenue and then show the offsetting expenses. To further complicate matters they have issued GASB 68 which requires employers to recognize our proportionate share of collective net pension liability and pension expense. This changed our amounts reported from $12,000,000 to a little over $19,000,000 for 2014-15.

GASB 68 is the reason why the budget has increased by $7,000,000 for on behalf payments. Some districts still opt not to budget for on behalf payments because it is not yet mandated. They are simply inflows and outflows and create a wash. It is misleading in the budget because it inflates the operational budget, which in turn reduces the contingency % calculation.

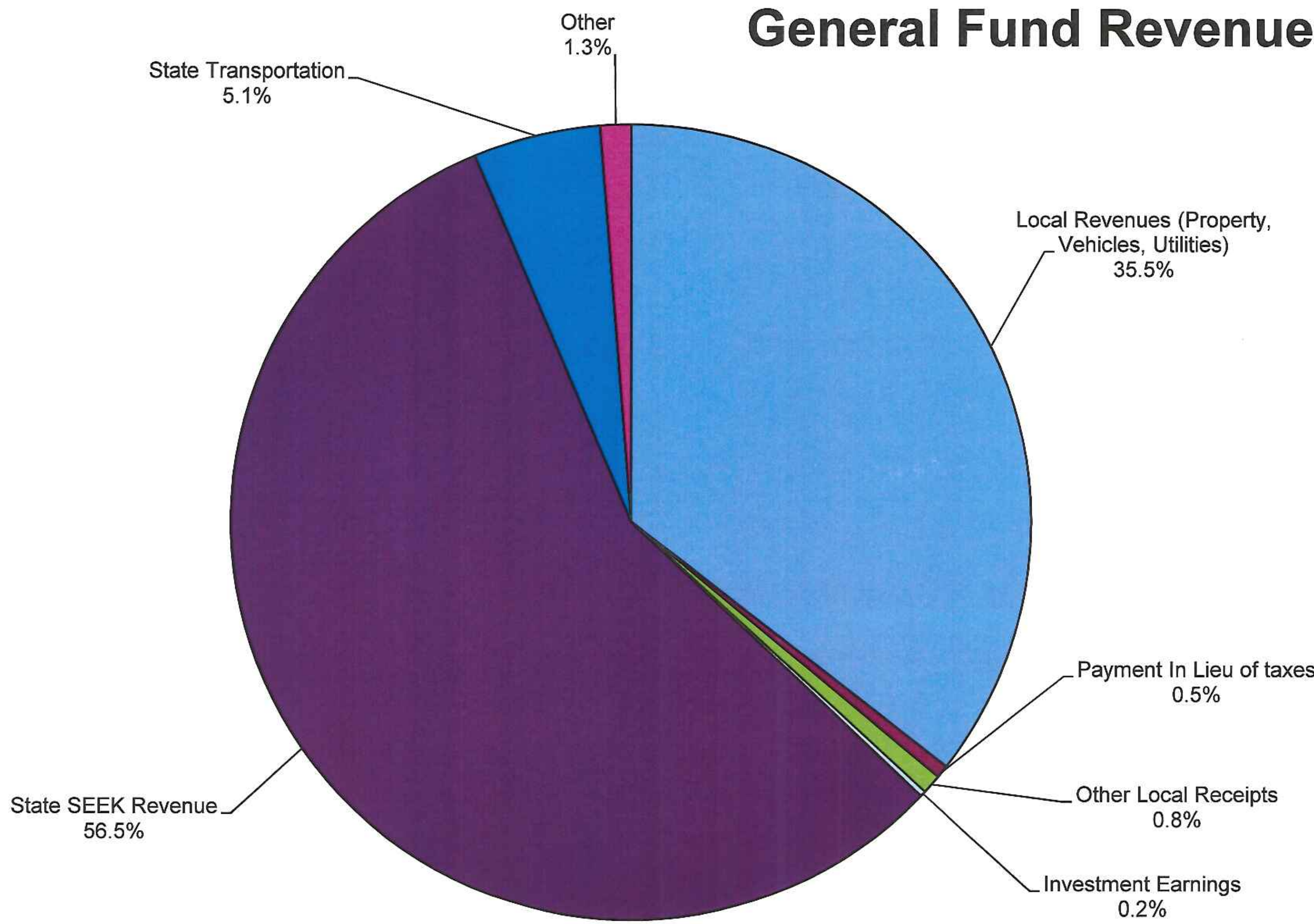
Henderson County Schools
2015-2016 GENERAL FUND WORKING BUDGET

	2015-2016 TENTATIVE 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	2015-2016 WORKING Budget
BEGINNING BALANCE	$ 7,027,542												$ 4,584,719	$ 11,611,261
RECEIPTS														
Local Revenues (Prop & Utility Tax)	16,925,728		(532,901)											16,392,827
Payment In Lieu of taxes	245,000		0											245,000
Other Local Receipts	361,450												0	361,450
Investment Earnings	106,000												0	106,000
State Revenues	26,080,656	0												26,080,656
State Revenues - On-Behalf	12,000,000											7,000,000		19,000,000
State Transportation	2,369,385								0					2,369,385
Other	584,518												0	584,518
* TOTAL RECEIPTS *	$ 58,672,737	$0	($532,901)	$0	$0	$0	$0	$0	$0	$0	$0	$7,000,000	$0	$ 65,139,836
EXPENDITURES														
100's Certified Salaries	28,340,987												641,904	28,982,891
100's Classified Salaries	8,280,347												119,101	8,399,448
200's Employee Benefits	3,885,708												(146)	3,885,562
200's Sick Leave Accrual	225,000												175,000	400,000
200's KSBIT Payout Fee	25,604												0	25,604
200's On-Behalf Payments	12,000,000												7,000,000	19,000,000
300's Purchased Professional Services	530,993												38,038	569,031
300's Tax Collection Fees	260,000												0	260,000
346 Architect Fees	2,500												500	3,000
400's Purch. Prop. Svc.	1,574,364												23,134	1,597,498
450 Construction (Summer) Projects	50,000												250,000	300,000
500's Other Purchased Services	1,322,214												51,022	1,373,236
0621-4 Electricity & Natural Gas	1,415,121												200,000	1,615,121
0626-7 Diesel Fuel & Gasoline	720,945												(0)	720,945
644 Textbooks	70,283									(750)				69,533
600's Supplies and Materials	1,653,031												38,039	1,691,070
732 School Buses	-								600,000					600,000
732A Trucks and Automobiles	-												0	0
700's Other Fixed Assets	948,411										100,691	0		1,049,102
800's Miscellaneous	163,488												300	163,788
900's Adjustments	-												0	0
931 KETS Match	-												160,000	160,000
* TOTAL EXPENDITURES *	61,468,997	-	-	-	-	-	-	-	600,000	(750)	100,691	-	8,696,892	$70,865,829
** Current Year Change **		$0	($532,901)	$0	$0	$0	$0	$0	($600,000)	$750	($100,691)	$7,000,000	($4,112,172)	
*** Ending Contingency	$ 4,231,282							$1,654,986						$ 5,886,268
Contingency % of All Funds	5.05%													6.34%
Total Budget with Contingencies	$ 65,700,279													$76,752,097

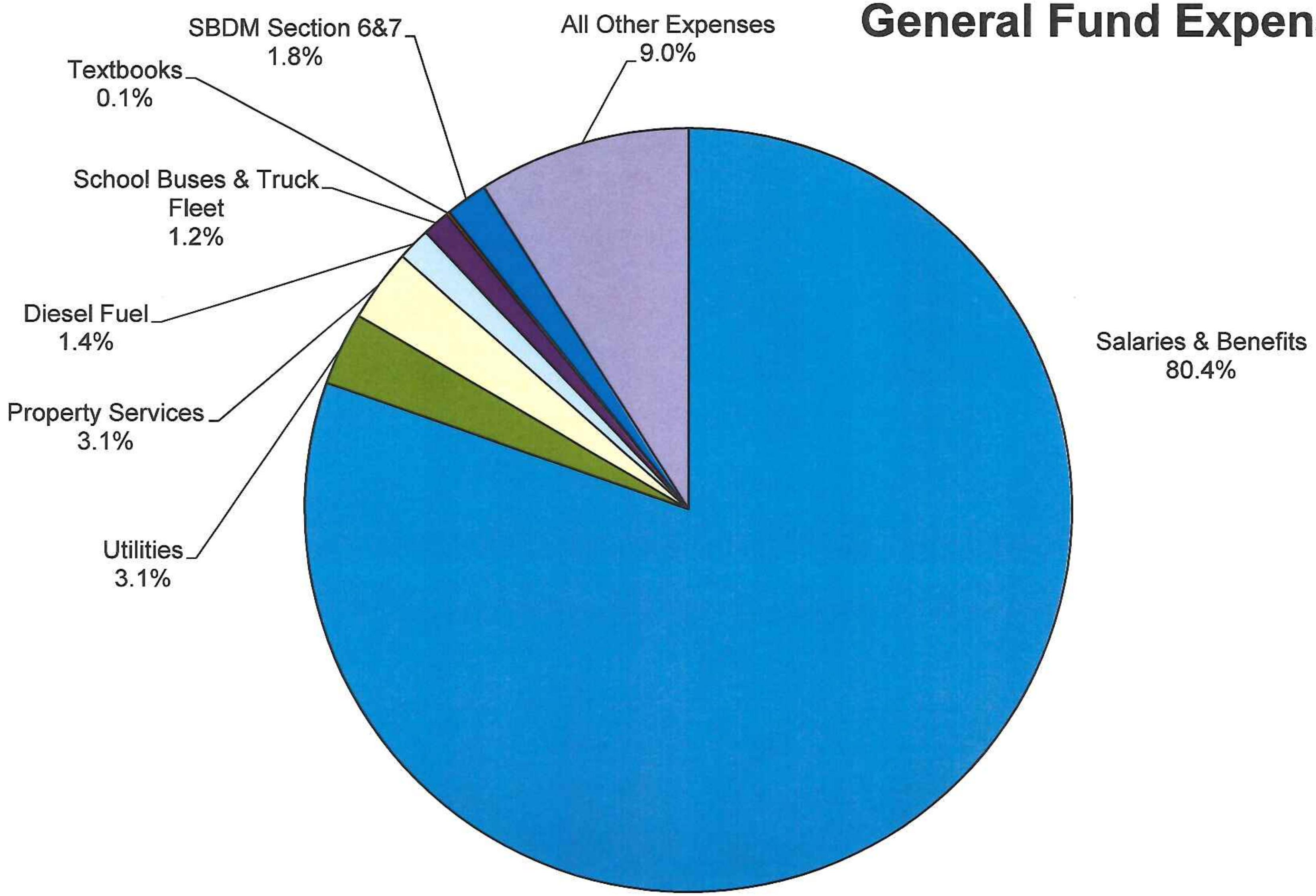
DISCRETIONARY FUNDS AVAILABLE FROM CARRYOVER

Projected Discretionary Funds Available for 2015-16 Working Budget from August 3, 2015 work session		$4,651,598.00
Audit Adjustments		$66,879.00
Discretionary Funds Available before Revenue Reductions		**$4,584,719.00**
Decrease in Tax Revenue reflected in Budget		$532,901.00
Actual Discretionary Funds Available for 2015-16 Budget Inclusion		**$4,051,818.00**
BREAKDOWN OF HOW THESE DISCRETIONARY FUNDS WERE BUDGETED:		
Increase Contingency		$1,654,986.00
Increase Salary Line Items		$935,859.00
Replace 6 buses		$600,000.00
Fund KETS Grant Required Local Match		$160,000.00
Increase Section 6 Funds for School-Based Instructional Supplies and Materials		$38,039.00
Increase Utility Budget		$200,000.00
Increase Construction Projects Budget for needed Projects		$250,000.00
Continuation of TB 21 Technology General Fund grant		$100,691.00
Increase printing allocation for 2nd set of tax bills		$11,500.00
Update Insurance amounts to match bid		$39,028.00
Miscellaneous (update professional consulant services, update architect fees, adjustment of textbook amount, and other minor budget adjustments)		$61,715.00
Total Discretionary Funds Budgeted		**$4,051,818.00**

General Fund Revenues



General Fund Expenses



2015 - 2016 WORKING BUDGET SEEK

Description	2014-2015 FINAL ADJUSTED WORKING BUDGET SEEK	2015-2016 WORKING BUDGET SEEK FORECAST	Change 2015-2016 WORKING BUDGET vs. 2014-2015 FINAL ADJ WORKING
Input Data			
Average Daily Attendance	*6,580.3*	*6,641.5*	*61.2*
Property Assessments	$2,912,638,609	$2,912,638,609	$0
8 Month Average Free & Reduced	3,981.0	4,238.4	257.4
12/01 Child Count: SEVERE:	182.0	162.0	-20.0
12/01 Child Count: MODERATE:	489.0	477.0	-12.0
12/01 Child Count: SPEECH:	361.0	341.0	-20.0
Limited English Proficient	104.0	119.0	15.0
Prior Year Home & Hospital ADA	25.4	23.8	-1.5
Transportation Estimate	$3,996,546	$3,996,546	$0
Pro-rated Transportation	$2,369,385	$2,369,385	$0
Transportation Pro-Ration	($1,627,161)	($1,627,161)	$0
% of Transportation Pro-ration	-40.7%	-40.7%	
Guaranteed Base per Pupil	$3,911	$3,981	$70
SEEK CALCULATION			
Guaranteed Base	$25,735,655	$26,439,843	$704,188
At Risk	$2,335,480	$2,530,958	$195,478
Home & Hospital	$96,662	$92,453	($4,209)
Exceptional Child	$4,249,184	$4,063,128	($186,056)
Limited English Proficient	$39,047	$45,479	$6,432
Transportation	$2,369,385	$2,369,385	$0
Calculated Base Funding	$34,825,413	$35,541,246	$715,833
LESS: $.30 Local Effort	($8,737,916)	($8,737,916)	$0
Calculated STATE Portion	$26,087,541	$26,803,330	$715,789
State Tier I	$2,236,589	$2,310,862	$74,273
Total State SEEK	$28,324,130	$29,114,192	$790,062
Adjustment to Appropriations			
Prior Year Adjustments	$0	$0	$0
Less: SFSF	$0	$0	$0
Less: Capital Outlay	($658,033)	($664,151)	($6,118)
Net General Fund SEEK	**$27,666,097**	**$28,450,041**	**$783,944**
Local FSPK	$1,456,319	$1,456,319	$0
State FSPK	$1,008,013	$1,030,925	$22,912
Capital Outlay	$658,033	$664,151	$6,118

KENTUCKY DEPARTMENT OF EDUCATION

SEEK Calculations

District: 251 Henderson County - School Year: 2015 - 2016

Date Generated: April 6, 2015 12:50:17 PM

2015 - 2016 Forecast

SEEK INPUTS:			
Assessment	$ 2,912,638,609	Prior Year End of Year AADA	6,641.508
Per Pupil Assessment	$ 438,551	Growth	0.000
91-92 State Per Pupil Funding	$ 2,419.00	Prior Year AADA Plus Growth	6,641.508
Transportation (Unprorated)	$ 3,996,546	At Risk	4,238.395
Maximum Tier I Rate	46.2	Prior Year December 1 Child Count	
Levied Equivalent Rate	64.0	Low (Severe: Weight 2.35)	162
Base Year Levied Equivalent Rate	66.4	Moderate (Moderate: Weight 1.17)	477
Current year Levied Equivalent Rate	64.0	High (Speech: Weight 0.24)	341
Current Year Second Month Growth %	0.000	Prior Year Home & Hospital	23.822
		Limited English Proficiency	119

NICKELS CALCULATION:	Local	State	Prorated Adjustment	Adjusted State
FSPK	$ 1,456,319	$ 1,030,925	$ 0	$ 1,030,925
Original Growth	$ 0	$ 0	$ 0	$ 0
Equalized Growth	$ 0			
Recallable	$ 0	$ 0	$ 0	$ 0
Equalized Facility Funding	$ 0	$ 0	$ 0	$ 0
BRAC	$ 0	$ 0	$ 0	$ 0
Category Five	$ 0	$ 0	$ 0	$ 0

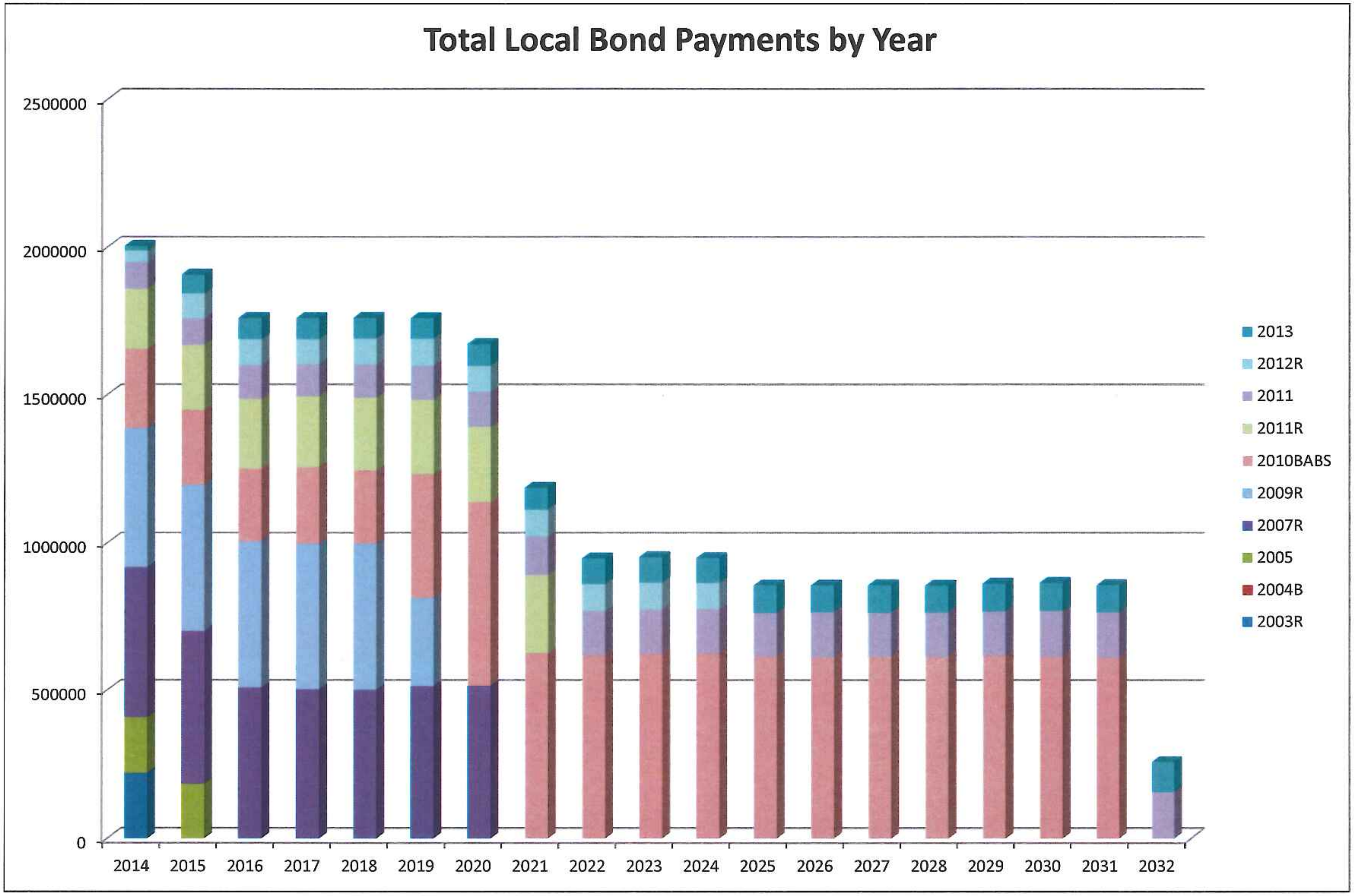
SEEK CALCULATION:	Per Pupil	Total
Guaranteed Base *	$ 3,981	$ 26,439,843
At Risk	381	2,530,958
Home & Hospital	14	92,453
Exceptional Child	612	4,063,128
Transportation	357	2,369,385
Limited English Proficiency	7	45,479
Calculated Base Funding	$ **5,351**	$ **35,541,246**
Less 30 Cent Local Effort	1,316	8,737,916
Calculated State Portion	$ **4,036**	$ **26,803,330**
Base Prorated Adjustment	0	0
Prior Year Adjustment	0	0
Adjusted State Portion	$ **4,036**	$ **26,803,330**
State Tier I	348	2,310,862
State Tier I Prorated Adjustment	0	0
Adjusted Tier I	$ **348**	$ **2,310,862**
Hold Harmless	0	0
Total State SEEK *	$ **4,384**	$ **29,114,192**
January Growth **		0
4% Adjusted Assessment **		0
Total State Funds		$ **29,114,192**
Less Capital Outlay		664,151
Net General Fund SEEK		$ **28,450,041**

SEEK STATE CALCULATION:	Total
Guaranteed Base *	$ 26,439,843
At Risk	2,530,958
Exceptional Child	4,063,128
Home & Hospital	92,453
Limited English Proficiency	45,479
Hold Harmless	0
Prior Year Adjustment	0
SFSF **	0
January Growth **	0
4% Adjusted Assessment **	0
Negative Payment	0
Less 30 Cent Local Effort	8,737,916
Less Capital Outlay	664,151
Base Prorated Adjustment	0
SEEK State Amount	$ **23,769,794**

* CAPITAL OUTLAY in the amount of $664,151.00 is included in the total guaranteed base.

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

Statewide Equalization is $749,000.00.



Total Local Bond Payments by Year
2500000
2000000
1500000
1000000
500000
0
2014
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
Local Bond Payments Outstanding by Year and Bond Series

Fiscal Year	2007R	2009R	2011R	2011	2012R	2013	2014	Grand Total
	HCHS Phase I (1998R)	NMS & SMS	Refinance	HVAC HCHS	Refinance	Refinance	Refinance	
2016	$508,195	$496,557	$233,926	$114,031	$88,041	$72,638	$205,156	$1,718,544
2017	$502,100	$494,558	$236,726	$108,113	$85,310	$71,938	$210,182	$1,708,927
2018	$500,543	$496,533	$243,401	$111,988	$87,780	$71,238	$200,032	$1,711,515
2019	$513,031	$300,730	$248,776	$115,550	$90,515	$70,538	$368,840	$1,707,980
2020	$514,469		$252,777	$118,866	$85,715	$74,748	$575,914	$1,622,489
2021			$265,741	$131,781	$91,331	$73,868	$573,665	$1,136,386
2022				$149,069	$91,960	$87,823	$568,185	$897,037
2023				$150,866	$92,820	$86,503	$572,175	$902,364
2024				$152,506	$88,800	$85,073	$575,644	$902,023
2025				$148,863		$93,269	$571,934	$814,066
2026				$154,838		$91,091	$566,292	$812,221
2027				$150,488		$93,830	$567,243	$811,561
2028				$150,894		$91,485	$557,287	$799,666
2029				$150,950		$94,056	$561,882	$806,888
2030				$155,550		$96,200	$555,295	$807,045
2031				$154,669		$93,000	$554,489	$802,158
2032				$158,294		$99,600		$257,894
2033						$100,900		$100,900
2034						$102,000		$102,000
Grand Total	**$2,538,338**	**$1,788,378**	**$1,481,347**	**$2,377,316**	**$802,272**	**$1,649,798**	**$7,784,215**	**$18,421,664**

Henderson County Schools
Fiscal Year 2015-2016 Local Bond Payment Schedule

Date of Payment	Principal or Interest	2007R	2009R	2011 REF	2011	2012 REF	2013	2014	Grand Total
		HCHS Phase I (199B R)	NMS & SMS (1998 & 1999)	REF	HVAC HCHS	Refinance	Refinance	Refinance	
8/1/2015	Principal				$55,000.00				**$55,000.00**
	Interest			$17,473.88	$29,756.25	$5,847.41			**$53,077.54**
10/1/2015	Principal						$35,000.00		**$35,000.00**
	Interest						$18,993.75		**$18,993.75**
12/1/2015	Principal	$430,000.00						$55,658.00	**$485,658.00**
	Interest	$43,075.00	$29,151.16					$74,874.02	**$147,100.18**
2/1/2016	Principal			$198,978.00		$76,346.00			**$275,324.00**
	Interest			$17,473.88	$29,275.00	$5,847.41			**$52,596.29**
4/1/2016	Principal								**$0.00**
	Interest						$18,643.75		**$18,643.75**
6/1/2016	Principal		$438,255.00						**$438,255.00**
	Interest	$35,120.00	$29,151.16					$74,623.56	**$138,894.72**
2014-2015 Totals	Principal	**$430,000.00**	**$438,255.00**	**$198,978.00**	**$55,000.00**	**$76,346.00**	**$35,000.00**	**$55,658.00**	**$1,289,237.00**
	Interest	**$78,195.00**	**$58,302.32**	**$34,947.76**	**$59,031.25**	**$11,694.82**	**$37,637.50**	**$149,497.58**	**$429,306.23**
	Total	**$508,195.00**	**$496,557.32**	**$233,925.76**	**$114,031.25**	**$88,040.82**	**$72,637.50**	**$205,155.58**	**$1,718,543.23**

Henderson County Board of Education

Fund 2 - Restricted Use State and Federal Grants

Grant #	Grant Name	2014-2015 Working Budget	2015-2016 Working Budget	CHANGE 2015-2016 Working Budget vs. 2014-2015 Working Budget	Comments
10L3G	Mathematics Achievement	41,000	-	(41,000)	
10AB	DJJ Prevention	13,000	12,600	(400)	
106B	Locally Operated Vocational	879,470	923,998	44,528	
128B/129B	FRYSC	600,448	592,707	(7,741)	
1824I	Reading Achievement	48,500	48,500	-	
130B	Gifted	59,580	59,580	-	
110X	Community Education	20,000	20,000	-	
120X	***ESS***	*198,455*	*267,095*	*68,640*	*Flexible Focus Funds*
135X	***Preschool KERA***	*1,202,000*	*1,421,223*	*219,223*	*Flexible Focus Funds*
140X	***Professional Development***	*66,486*	*99,883*	*33,397*	*Flexible Focus Funds*
160X	***Textbooks***	*180,509*	*182,739*	*2,230*	*Flexible Focus Funds*
168X	***Safe Schools***	*55,676*	*82,643*	*26,967*	*Flexible Focus Funds*
310X	Title 1	1,789,512	1,760,566	(28,946)	
311B	Migrant	39,088	25,807	(13,281)	
316B	Homeless	50,310	75,000	24,690	
337B	IDEA B	1,522,265	1,561,518	39,253	
343B	IDEA B Preschool	70,405	70,405	-	
345B	Title III	21,258	17,659	(3,599)	
348B	Perkins	81,449	80,416	(1,033)	
401X	Title II, Part A Teacher Quality	*331,160*	*305,619*	(25,541)	
550X	CCLC	350,500	300,000	(50,500)	
**** GRAND TOTAL ****		***7,621,071***	***7,907,958***	***$286,887***	
**** Subtotal Flexible Focus Grants ****		***$ 1,703,126***	***$ 2,053,583***	***$350,457***	

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

GENERAL FUND FUND: 1

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
Revenues						
0999C	Beg Bal - Committed	0	(112,547)	(112,547)	(112,547)	(112,547)
0999N	Beginning Bal- Non Spendable	0	(243,872)	(243,872)	(243,872)	(243,872)
0999U	Beg Bal - Unassigned	(4,717)	(11,332,727)	(11,332,727)	(6,671,122)	(11,255,842)
0999	**Beginning Balance**	(4,717)	(11,689,146)	(11,689,146)	(7,027,542)	(11,612,261)
1111	GENERAL PROPERTY TAX	(10,280,653)	(10,046,155)	(10,165,216)	(10,046,155)	(9,588,254)
1115	DELINQUENT PROPERTY TAX	(152,990)	(150,000)	(205,667)	(150,000)	(75,000)
1117	MOTOR VEHICLE TAX	(1,664,923)	(1,674,573)	(1,680,658)	(1,674,573)	(1,674,573)
1117W	PROPERTY TAX - WATERCRAFT	(386,335)	(375,000)	(411,759)	(375,000)	(375,000)
1118	UNMINED MINERALS TAX	(474,405)	(450,000)	(498,415)	(450,000)	(450,000)
1119	FRANCHISE TAX	(756,625)	(725,000)	(794,338)	(725,000)	(725,000)
1121	UTILITIES TAX	(3,554,668)	(3,500,000)	(3,990,445)	(3,500,000)	(3,500,000)
1140	PENALTIES & INTEREST ON TAXES	(5,347)	(5,000)	(4,834)	(5,000)	(5,000)
1191	OMITTED PROPERTY TAX	(286,740)	0	(63,935)	0	0
1100's	**Local Taxes**	(17,562,686)	(16,925,728)	(17,815,268)	(16,925,728)	(16,392,827)
1280	REVENUE IN LIEU OF TAXES	(286,030)	(210,000)	(291,229)	(245,000)	(245,000)
1200's	**Revenue in Lieu of Taxes**	(286,030)	(210,000)	(291,229)	(245,000)	(245,000)
1310	TUITION FROM INDIVIDUALS	(127,849)	(85,000)	(112,087)	(100,000)	(100,000)
1300's	**Tuition**	(127,849)	(85,000)	(112,087)	(100,000)	(100,000)
1442	TRANSPORT FRM FISCAL COURT	(32,500)	(32,500)	(35,933)	(32,500)	(32,500)
1400's	**Transportation Fees**	(32,500)	(32,500)	(35,933)	(32,500)	(32,500)

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
1510	INTEREST ON INVESTMENTS	(133,277)	(110,000)	(108,722)	(106,000)	(106,000)
1500's	**Investment Earnings**	**(133,277)**	**(110,000)**	**(108,722)**	**(106,000)**	**(106,000)**
1911	BUILDING RENTAL	(1,661)	(1,500)	(1,674)	(1,500)	(1,500)
1920	CONTRIBUTIONS/DONATIONS	(128,753)	(68,950)	(179,709)	(158,950)	(158,950)
1942	TEXTBOOK RENTALS	(51,520)	(50,000)	(51,000)	(50,000)	(50,000)
1980	REFUND OF PRIOR YR EXPENDITURE	0	0	(13,442)	0	0
1990	MISCELLANEOUS REVENUE	(4,040)	(1,500)	10,000	(1,500)	(1,500)
1995	XTRA EMPLOY PAY/STUDENT ACTIVE	(44,965)	(32,000)	(22,898)	(17,000)	(17,000)
1900's	**Other Local Revenue**	**(230,940)**	**(153,950)**	**(258,721)**	**(228,950)**	**(228,950)**
3111	SEEK PROGRAM	(22,001,576)	(23,060,123)	(23,060,123)	(23,769,794)	(23,769,794)
3111T	SEEK TIER I ALLOTMENT	(2,038,190)	(2,236,589)	(2,236,589)	(2,310,862)	(2,310,862)
3111TR	SEEK TRANSPORTATION	(2,392,614)	(2,369,385)	(2,369,385)	(2,369,385)	(2,369,385)
3122	VOCATIONAL TRANSPORTATION	(29,588)	(15,000)	(29,386)	(15,000)	(15,000)
3129	KSB/KSD TRANSP REIMBURSEMENT	(6,490)	0	0	0	0
3130	NATIONAL BOARD CERTIFICATION	(13,729)	(6,700)	0	(6,700)	0
3100's	**SEEK State Funding**	**(26,482,187)**	**(27,687,797)**	**(27,695,483)**	**(28,471,741)**	**(28,465,041)**
3200	RESTRICTED STATE REVENUE	0	0	(21,629)	0	(6,700)
3200's	**Restricted State Revenue**	**0**	**0**	**(21,629)**	**0**	**(6,700)**
3800	Rev in Lieu of Taxes/State Src	(72,801)	(55,000)	(65,101)	(55,000)	(55,000)
3800's	**Restricted State in Lieu of Taxes**	**(72,801)**	**(55,000)**	**(65,101)**	**(55,000)**	**(55,000)**
3900	On-Behalf Payments by KDE	(11,911,833)	(12,000,000)	(19,160,132)	(12,000,000)	(19,000,000)
3900	**KDE On-Behalf Payments**	**(11,911,833)**	**(12,000,000)**	**(19,160,132)**	**(12,000,000)**	**(19,000,000)**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
4700	FEDERAL REV THRU INTERMED SRC	(23,352)	0	(205)	0	0
4700's	**Restricted Federal Revenue**	(23,352)	0	(205)	0	0
4810	MEDICAID REIMBURSEMENT	(236,210)	(200,000)	(407,100)	(296,000)	(296,000)
4800's	**Federal Reimbursements**	(236,210)	(200,000)	(407,100)	(296,000)	(296,000)
5210	FUND TRANSFER	0	(2,007,613)	(2,007,677)	0	0
5220	INDIRECT COSTS TRANSFER	(261,507)	(204,205)	(216,572)	(211,818)	(211,818)
5200's	**Interfund Transfers**	(261,507)	(2,211,818)	(2,224,249)	(211,818)	(211,818)
5331	SALE OF BUILDINGS	0	0	(55)	0	0
5332	LOSS COMP - BUILDINGS	(72,121)	0	(56,950)	0	0
5341	SALE OF EQUIPMENT ETC	(17,890)	0	(23,693)	0	0
5342	LOSS COMP - EQUIPMENT ETC	(8,977)	0	0	0	0
5300's	**Sale or Loss of Fixed Assets**	(98,988)	0	(80,697)	0	0
TOTAL	**Revenues**	($57,464,876)	($71,360,940)	($79,965,703)	($65,700,279)	(76,752,097)

Expenses

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0110	CERTIFIED PERMANENT SALARY	25,672,399	26,762,553	27,403,643	25,726,551	26,147,480
0111	EXTENDED DAY	722,318	1,001,292	769,669	985,026	985,026
0112	EXTRA SERVICE	1,211,191	973,331	1,135,260	949,625	1,175,000
0112B	SUPPLEMENTAL BONUS	530,308	0	18	0	0
0112O	Optional Days	486,051	475,064	558,175	0	0
0113	OTHER CERTIFIED PERM SALARY	12,058	5,000	292	5,159	5,159
0113S	STIPENDS	9,610	5,780	2,460	5,780	5,780
0114	National Teacher Certification	22,000	22,000	30,488	22,000	22,000
0120	CERTIFIED SUBSTITUTE SALARY	640,148	604,530	582,128	646,847	642,447
0110	**Certified Salaries / Personnel**	**29,306,082**	**29,849,551**	**30,482,133**	**28,340,987**	**28,982,891**
0130	CLASSIFIED REGULAR SALARY	7,623,643	7,880,435	8,236,073	7,580,404	7,708,135
0131	Other Classified Pay	78,095	72,843	78,115	75,392	75,392
0140	CLASSIFIED OVERTIME SALARY	122,423	136,700	83,824	136,700	128,070
0150	CLASSIFIED SUBSTITUTE SALARY	199,039	285,965	226,823	285,965	285,965
0160	CLASSIFIED/LICENSED SALARY	57,378	53,655	48,682	55,533	55,533
0170	CLASSIFIED/PARAPROF SALARY	51,195	142,063	20,573	131,353	131,353
0130	**Classified Salaries / Personnel**	**8,131,774**	**8,571,660**	**8,694,090**	**8,265,347**	**8,384,448**
0190	BOARD PER DIEM	12,825	15,000	13,500	15,000	15,000
0190	**School Board Stipends**	**12,825**	**15,000**	**13,500**	**15,000**	**15,000**

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0211	GROUP LIFE INSURANCE	100,925	85,510	96,393	85,510	85,510
0212	GROUP HEALTH INSURANCE	0	500	0	500	500
0221	EMPLOYER FICA CONTRIBUTION	439,072	497,680	451,339	497,680	497,668
0222	EMPLOYER MEDICARE CONTRIBUTION	459,508	510,363	474,806	480,829	480,777
0222A	EMPLOYER MEDICARE CONTRIBUTION	0	1,548	0	1,548	1,548
0231	KTRS EMPLOYER CONTRIBUTION	461,134	445,701	701,355	934,385	934,385
0231A	KTRS EMPLOYER CONTRIBUTION	0	10	0	10	10
0232	CERS EMPLOYER CONTRIBUTION	1,426,277	1,359,644	993,612	1,367,257	1,367,148
0251	STATE UNEMPLOYMENT INSURANCE	83,106	103,642	75,874	99,879	99,808
0251A	UNEMPLOYMENT-ALLOCATION	0	165	0	165	165
0253	KSBA UNEMPLOYMENT INSURANCE	0	359	(111,212)	359	359
0260	WORKMENS COMPENSATION	376,338	320,304	(295,310)	394,710	394,808
0260A	WORKMAN'S COMP-ALLOCATION	0	336	0	336	336
0260K	KSBIT WORKMANS COMP FEE	0	77,000	51,207	25,604	25,604
0270	OTHER HEALTH CARE BENEFITS	0	1,538	0	1,538	1,538
0290	OTHER BENEFITS	70,380	49,538	9,479	15,500	15,500
0292	Retirement Plan Incentive Pay.	16,000	16,000	0	5,000	5,000
0294	Federally Funded Health Care	1,944	0	1,239	0	0
0295	Federal Funded Life Insurance	3	0	3	0	0
0296	Federal Funded State Admin Fee	16	0	15	0	0
0299	OTHER EMPLOYEE BENEFITS	0	500	0	500	500
0200's	**Employee Benefits**	**3,434,703**	**3,470,339**	**2,448,798**	**3,911,312**	**3,911,166**
0280	On-Behalf Payments	11,841,817	12,000,000	19,063,146	12,000,000	19,000,000
0280	**KDE On-Behalf Payments**	**11,841,817**	**12,000,000**	**19,063,146**	**12,000,000**	**19,000,000**

GENERAL FUND FUND: 1

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0291	ACCRUED SICK LEAVE PAID	282,695	225,000	392,189	225,000	400,000
0291	**Accrued Sick Leave**	**282,695**	**225,000**	**392,189**	**225,000**	**400,000**
0312	KSBA POLICY SERVICE	5,080	6,300	5,080	6,300	6,300
0322	EDUCATION CONSULTANT	41,873	39,000	17,543	39,000	59,800
0335	OTHER PROFESSIONAL CONSULTANT	21,838	16,300	8,928	16,300	16,300
0338	REGISTRATION FEES	56,372	60,002	49,461	50,342	53,422
0339	OTH PROF TRAINING & DEV SVCS	13,398	20,600	32,505	20,600	20,600
0341	DRUG TESTING	11,610	15,015	9,816	15,015	15,015
0342	AUDITING SERVICES	28,090	30,000	26,140	30,000	30,000
0343	LEGAL SERVICES	103,887	85,000	55,352	85,000	85,000
0344	FINANCIAL SERVICES	0	0	22,508	17,500	17,500
0345	MEDICAL SERVICES	24,216	30,758	26,777	30,758	31,607
0346	ARCHECTUR & ENGINEERING SVCS	0	2,500	8,300	2,500	3,000
0347	SECURITY SERVICES	144,212	144,727	116,048	144,727	158,036
0349	OTHER PROFESSIONAL SERVICES	89,551	70,002	190,210	70,452	70,452
0351	DATA PROCESSING & CODING SVCS	0	0	1,531	0	0
0352	OTHER TECHNICAL SERVICES	0	5,000	288	5,000	5,000
0300's	**Purchased Professional Services**	**540,127**	**525,203**	**570,487**	**533,493**	**572,031**
0311	TAX COLLECTION FEES	260,392	260,000	259,901	260,000	260,000
0311	**Tax Collection Fees**	**260,392**	**260,000**	**259,901**	**260,000**	**260,000**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0411	WATER/SEWAGE	122,678	113,286	118,220	128,447	128,447
0413	SEWAGE	650	6,017	0	6,017	6,017
0419	OTHER UTILITIES	43,083	38,270	38,248	38,270	38,270
0421	SANITATION SERVICE	60,056	76,230	65,080	76,230	76,230
0423	CONTRACT CUSTODIAL	1,680	2,000	140	2,000	2,000
0424	CONTRACT GROUNDS SERVICE	71,234	95,000	94,614	95,000	95,000
0425	PEST CONTROL SERVICES	19,185	23,297	13,502	23,297	25,795
0426	LAUNDRY/DRY CLEANING SERVICES	0	0	604	0	0
0429	OTHER CLEANING SERVICES	149	5,251	4,616	5,251	5,251
0431	NON-TECH-RELATED REPRS & MAINT	10,059	17,700	5,996	17,700	17,700
0432	TECH-RELATED REPS & MAINT	122,124	202,566	144,946	199,123	209,333
0433	EQUIPMENT REPAIR & MAINT	51,412	50,000	40,721	50,000	54,909
0434	BUILDING REPAIRS & MAINT	772,331	725,717	361,246	725,717	730,485
0435	VEHICLE REPAIR & MAINT	22,228	15,350	12,524	15,350	13,850
0436	ELECTRONICS REPAIRS/MAINT	930	1,227	5,712	1,227	1,227
0437	PLUMBING REPAIRS & MAINTENANCE	7,082	900	40,281	900	3,151
0438	ROOF REPAIRS & MAINTENANCE	2,089	11,000	16,140	11,000	11,000
0439	OTHER REPAIRS/MAINTENANCE	189,132	167,473	27,569	167,473	167,473
0441	LAND & BUILDING RENT	858	125	15,829	125	125
0442	EQUIPMENT & VEHICLE RENT	4,954	8,625	1,695	8,625	8,625
0446	STORAGE CONTAINER RENTAL	1,018	1,425	7,320	1,425	1,425
0447	MACHINERY RENTAL	65	0	74	0	0
0449	OTHER RENTAL	1,385	1,186	1,460	1,186	1,186
0498	FENCING REPAIR/MAINTENANCE	0	0	3,872	0	0
0400's	**Purchased Property Services**	**1,504,381**	**1,562,646**	**1,020,405**	**1,574,364**	**1,597,498**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0450	CONSTRUCTION SERVICES	0	0	48,357	0	250,000
0450DC	Data Cabling Construction	120,658	100,000	0	50,000	50,000
0450	**Construction Projects**	**120,658**	**100,000**	**48,357**	**50,000**	**300,000**

GENERAL FUND **FUND: 1**

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0519	STUDNT TRANSP PURCH OTHR SRCS	0	2,200	0	2,200	2,200
0522	PROPERTY INSURANCE	376,162	708,123	327,123	327,123	327,123
0523	FIDELITY BOND	1,484	2,100	1,484	2,100	2,100
0524	FLEET INSURANCE	122,086	281,367	146,367	167,367	168,528
0525	GENERAL LIABILITY INSURANCE	29,148	102,033	37,186	69,284	107,151
0529	OTHER INSURANCE	13,332	24,932	11,332	24,932	24,932
0531	POSTAGE & PO BOX RENT	34,435	24,153	33,907	24,153	23,953
0532	TELEPHONE	544,173	353,916	276,843	353,916	353,916
053201	Telco Voice Lines	6,812	17,390	0	17,390	17,390
0532A	TELEPHONE	0	12,350	0	12,350	12,350
0533	ON-LINE NETWORK	70,016	101,500	263,734	161,200	161,200
0534	CELL PHONE SERVICES	21,071	22,825	20,435	22,825	24,225
0537	CABLE TV	0	950	0	950	950
0538	SHIPPING/DELIVERY/FREIGHT SVCS	2,309	6,091	1,955	6,091	6,091
0539	OTHER COMMUNICATIONS	46,232	500	0	500	500
0541	RADIO & TELEVISION ADVERTISING	10,556	10,556	8,400	10,556	10,556
0542	NEWSPAPER ADVERTISING	4,554	7,279	5,478	7,279	7,079
0542A	NEWSPAPER ADVERTISING	0	1,500	0	1,500	1,500
0549	Other Advertising	4,987	7,218	(285)	7,218	7,218
0552	PRINTING - POSTERS	15	410	72	410	410
0553	PRINT/BIND - PUBLICATIONS	11,582	12,400	7,954	12,400	12,400
0553A	PRINT / BIND - PUBLICATIONS	0	2,500	0	2,500	2,500
0555	PRINT PROJECT SPECS	995	0	210	0	0
0559	OTHER PRINTING	15,305	10,800	(8,921)	10,800	22,300
0580	TRAVEL	0	15,230	0	14,850	13,725
0581	TRAVEL - IN DISTRICT	13,050	13,000	14,896	13,000	13,000

GENERAL FUND FUND: 1

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0582	TRAVEL - OUT OF DISTRICT	25,929	26,500	28,329	26,500	26,500
0584	TRAVEL - OUT OF STATE	8,609	27,485	19,794	7,485	7,768
0585	TRAVEL - MEALS	5,483	2,929	3,683	2,929	2,929
0586	TRAVEL - HOTELS	40,177	31,476	35,498	11,476	11,812
0589	TRAVEL-OTHER	0	30	0	30	30
0591	SVC PRCH ANT DST/ED AY W/IN ST	0	100	69	100	100
0592	SVC PRCH ATH DST/ED AGY OUT ST	0	800	0	800	800
0500's	**Other Services and Insurances**	**1,408,504**	**1,830,644**	**1,235,543**	**1,322,214**	**1,373,236**

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0610	GENERAL SUPPLIES	466,468	691,672	367,327	699,854	707,253
0610PL	STUDENT PLANNERS	44,657	133,079	45,143	133,079	133,079
0616	FOOD NON INSTR NON FOOD SVC	35,352	37,623	37,003	37,623	38,660
0617	FOOD INSTR NON FOOD SERVICE	1,104	2,110	1,176	2,110	2,110
0621	NATURAL GAS	237,170	265,000	197,990	244,148	244,148
0622	ELECTRICITY	1,066,902	1,747,200	1,003,173	1,135,873	1,335,873
0623	BOTTLED GAS	43,250	35,100	1,476	35,100	35,100
0626	GASOLINE	77,946	121,948	54,625	121,948	121,948
0627	DIESEL FUEL	532,735	751,889	351,390	598,997	598,997
0629	ALTERNATIVE FUELS	1,370	30	1,566	30	30
0630	FOOD	0	1,225	0	1,225	1,225
0641	LIBRARY BOOKS	46,653	44,028	48,761	43,980	38,480
0642	PERIODICALS & NEWSPAPERS	11,140	10,011	7,296	10,821	10,821
0643	SUPPLEMENTARY BKS/STUDY GUIDES	15,670	20,902	23,945	18,792	18,792
0645	AUDIOVISUAL MATERIALS	2,609	6,338	1,183	7,355	7,355
0646	TESTS	1,875	82,694	405	82,694	82,694
0647	REFERENCE MATERIALS	26	675	3	675	675
0649	BINDING & REPAIRS	0	700	0	700	700
0650	Supplies - Technology	670,040	339,874	474,056	295,763	301,632
0661	LUBRICANTS	10,409	17,994	7,802	17,994	17,994
0662	TIRES & TUBES	28,774	24,550	23,411	24,550	24,550
0663	REPAIR PARTS	65,574	137,213	69,195	137,213	137,213
0669	OTHER TRANSPORTATION MAINTENA	3,146	1,300	2,185	1,300	1,300
0673	FEES/REGISTRATIONS (ACTIVITY)	0	5,000	0	5,000	5,000
0674	AWARDS	8,689	17,230	9,222	17,230	17,230
0675	ORGANIZATION SUPPLIES	290	0	0	0	0

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0679	OTHER STUDENT ACTIVITIES	0	770	0	770	770
0680	WELFARE (FOOD/CLOTHES/UTIL)	421	7,998	270	7,998	7,998
0692	HEALTH/SUPPLIES & MATERIALS	29,262	49,800	51,606	49,800	49,800
0693	FLOORING SUPPLIES/MATERIALS	18,261	16,648	19,733	16,648	16,648
0694	EQUIPMENT SUPPLIES/MATERIALS	48,991	30,768	25,153	30,267	58,421
0695	Furniture/Fixture Supplies	52,393	1,384	64,192	210	210
0697	OTHER SUPPLIES & MATERIALS	28,927	8,826	172,601	8,826	9,906
0698	LAWN/LANDSCAPING MATERIALS	0	525	2,482	525	525
0699	REIMBURSEMENTS	(73,120)	0	(159,572)	0	0
0600's	**Supplies & Materials**	**3,476,981**	**4,612,103**	**2,904,797**	**3,789,097**	**4,027,136**
0644	TEXTBOOKS	902,957	699,909	290,418	70,283	69,533
0644	**Textbooks**	**902,957**	**699,909**	**290,418**	**70,283**	**69,533**
0731	MACHINERY	24,882	20,750	20,862	10,750	10,750
0733	FURNITURE & FIXTURES	26,204	16,072	33,779	11,072	11,072
0735	TECH SOFTWARE	242,224	335,067	165,534	290,049	290,049
0739	OTHER EQUIPMENT	38,455	66,514	27,927	67,688	65,188
0700's	**Property and Fixed Assets**	**331,765**	**438,403**	**248,102**	**379,558**	**377,058**
0732	VEHICLES	511,044	0	0	0	600,000
0732	**School Bus Purchases**	**511,044**	**0**	**0**	**0**	**600,000**
0732A	TRUCKS/AUTOS	45,524	161,191	138,291	0	0
0732A	**Fleet Vehicle Purchases**	**45,524**	**161,191**	**138,291**	**0**	**0**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

GENERAL FUND FUND: 1

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0734	TECH-RELATED HARDWARE	567,405	336,064	302,226	388,588	487,528
0734DC	DATA CABLING	78,473	95,839	0	95,839	95,839
0734IL	INTERNAL LEASES	37,828	84,426	67,886	84,426	88,677
0734T	TECHNOLOGY	11,107	0	0	0	0
0734	**Computer & Technology**	**694,812**	**516,329**	**370,112**	**568,853**	**672,044**
0810	DUES & FEES	90,392	39,521	80,680	39,521	39,821
0832	INTEREST	0	0	86,272	0	0
0891	GRADUATION EXPENSES	22,732	23,148	5,742	23,148	23,148
0893	UNIFORMS	9,579	9,580	9,376	9,580	9,580
0894	INSTRUCTIONAL FIELD TRIPS	(63,278)	85,989	(45,381)	85,989	85,989
0898	EXTRA-CURRICULAR FIELD TRIPS	188	0	0	0	0
0899	OTHER MISCELLANEOUS	4,951	5,250	22,288	5,250	5,250
0800's	**Miscellaneious**	**64,565**	**163,488**	**158,977**	**163,488**	**163,788**
0840	CONTINGENCY	0	5,886,268	0	4,231,282	5,886,268
0840	**Contingency**	**0**	**5,886,268**	**0**	**4,231,282**	**5,886,268**
0910	FUND TRANSFERS OUT	180,188	243,279	529,977	0	160,000
0900's	**Fund Transfers**	**180,188**	**243,279**	**529,977**	**0**	**160,000**
TOTAL	**Expenses**	$63,051,795	$71,131,013	$68,869,222	$65,700,279	76,752,097
TOTALS for FUND:	**1**	5,586,919	(229,927)	(11,096,481)	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CAPITAL OUTLAY FUND: 310

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
Revenues						
0999	BEG BALANCE CARRY FORWARD	0	(731,402)	0	(731,402)	(200,979)
0999R	Beg Bal - Restricted	0	0	(778,405)	0	0
0999	**Beginning Balance**	0	(731,402)	(778,405)	(731,402)	(200,979)
1510	INTEREST ON INVESTMENTS	(2,097)	(7,500)	(4,884)	(7,500)	(7,500)
1500's	**Investment Earnings**	(2,097)	(7,500)	(4,884)	(7,500)	(7,500)
3200	RESTRICTED STATE REVENUE	(646,744)	(658,033)	(658,033)	(664,151)	(664,151)
3200's	**Restricted State Revenue**	(646,744)	(658,033)	(658,033)	(664,151)	(664,151)
5210	FUND TRANSFER	(207,998)	0	(9,657)	0	0
5200's	**Interfund Transfers**	(207,998)	0	(9,657)	0	0
TOTAL	**Revenues**	($856,839)	($1,396,935)	($1,450,979)	($1,403,053)	(872,630)
Expenses						
0840	CONTINGENCY	0	193,938	0	1,403,053	872,630
0840	**Contingency**	0	193,938	0	1,403,053	872,630
0910	FUND TRANSFERS OUT	135,356	1,250,000	1,250,000	0	0
0915	REIMBURSABLE FUND TRANSFERS	0	0	0	0	0
0900's	**Fund Transfers**	135,355	1,250,000	1,250,000	0	0
TOTAL	**Expenses**	$135,355	$1,443,938	$1,250,000	$1,403,053	872,630
TOTALS for FUND:	**310**	(721,484)	47,004	(200,979)	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

SPECIAL VOTED BUILDING F FUND: 320

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
Revenues						
0999	BEG BALANCE CARRY FORWARD	0	0	0	(745,406)	(181,418)
0999R	Beg Bal - Restricted	0	(565,112)	(565,112)	0	0
0999	**Beginning Balance**	0	(565,112)	(565,112)	(745,406)	(181,418)
1111	GENERAL PROPERTY TAX	(1,444,055)	(1,456,319)	(1,456,319)	(1,456,319)	(1,456,319)
1100's	**Local Taxes**	(1,444,055)	(1,456,319)	(1,456,319)	(1,456,319)	(1,456,319)
1510	INTEREST ON INVESTMENTS	(1,469)	(500)	(3,780)	(500)	(500)
1500's	**Investment Earnings**	(1,469)	(500)	(3,780)	(500)	(500)
3200	RESTRICTED STATE REVENUE	(900,392)	(1,008,013)	(1,008,013)	(1,030,925)	(1,030,925)
3200's	**Restricted State Revenue**	(900,392)	(1,008,013)	(1,008,013)	(1,030,925)	(1,030,925)
5210	FUND TRANSFER	(68,741)	0	(141,183)	0	0
5200's	**Interfund Transfers**	(68,741)	0	(141,183)	0	0
TOTAL	**Revenues**	($2,414,656)	($3,029,944)	($3,174,407)	($3,233,150)	(2,669,162)
Expenses						
0840	CONTINGENCY	0	390,357	0	1,514,607	950,619
0840	**Contingency**	0	390,357	0	1,514,607	950,619
0910	FUND TRANSFERS OUT	0	750,000	1,093,070	0	0
0914	FOR DEBT SERVICE	2,025,003	1,889,587	1,899,919	1,718,543	1,718,543
0900's	**Fund Transfers**	2,025,003	2,639,587	2,992,989	1,718,543	1,718,543
TOTAL	**Expenses**	$2,025,003	$3,029,944	$2,992,989	$3,233,150	2,669,162

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

SPECIAL VOTED BUILDING F FUND: 320

	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
TOTALS for FUND: 320	(389,653)	0	(181,418)	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

BOND PAYMENT FUND FUND: 400

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
Revenues						
1510	INTEREST ON INVESTMENTS	(1,100)	0	0	0	0
1500's	**Investment Earnings**	(1,100)	0	0	0	0
3900	On-Behalf Payments by KDE	(571,977)	0	(534,006)	0	0
3900	**KDE On-Behalf Payments**	(571,977)	0	(534,006)	0	0
5110	BOND PRINCIPAL PROCEEDS	0	(7,865,000)	(7,865,000)	0	0
5120	BOND PREMIUM OR DISCOUNT	0	(73,840)	(73,840)	0	0
5130	ACCRUED BOND INTEREST	0	(15,519)	(15,519)	0	0
5100's	**NOT DEFINED**	0	(7,954,359)	(7,954,359)	0	0
5210	FUND TRANSFER	(2,025,003)	(1,889,587)	(1,899,919)	(1,718,543)	(1,718,543)
5200's	**Interfund Transfers**	(2,025,003)	(1,889,587)	(1,899,919)	(1,718,543)	(1,718,543)
TOTAL	**Revenues**	($2,598,081)	($9,843,946)	($10,388,283)	($1,718,543)	(1,718,543)
Expenses						
0343	LEGAL SERVICES	0	8,581	8,581	0	0
0344	FINANCIAL SERVICES	0	48,880	48,880	0	0
0300's	**Purchased Professional Services**	0	57,460	57,460	0	0
0831A	REDEMPTION OF PRINCIPAL	1,466,536	1,390,910	1,390,910	1,289,237	1,289,237
0832	INTEREST	681,876	624,890	625,492	429,306	429,306
0899	OTHER MISCELLANEOUS	0	0	(7)	0	0
0800's	**Miscellaneious**	2,148,412	2,015,800	2,016,394	1,718,543	1,718,543

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

BOND PAYMENT FUND	FUND: 400	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0831	REDEMPTION OF PRINCIPAL	438,464	8,287,507	8,304,090	0	0
0831	**Bond Interest Payments**	**438,464**	**8,287,507**	**8,304,090**	**0**	**0**
0910	FUND TRANSFERS OUT	0	0	10,339	0	0
0900's	**Fund Transfers**	**0**	**0**	**10,339**	**0**	**0**
TOTAL	**Expenses**	**$2,586,876**	**$10,360,767**	**$10,388,283**	**$1,718,543**	**1,718,543**
TOTALS for FUND:	**400**	**(11,205)**	**516,822**	**0**	**0**	**0.00**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD NUTRITION FUND: 51

Revenues

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0999N	Beginning Bal- Non Spendable	0	(105,733)	(105,733)	(105,733)	(22,253)
0999U	Beg Bal - Unassigned	0	(969,723)	(969,723)	(969,723)	(667,398)
0999	**Beginning Balance**	0	(1,075,456)	(1,075,456)	(1,075,456)	(689,650)
1510	INTEREST ON INVESTMENTS	(6,260)	(7,700)	(3,957)	(7,700)	(3,900)
1500's	**Investment Earnings**	(6,260)	(7,700)	(3,957)	(7,700)	(3,900)
1611	REIMBURSABLE SCHOOL LUNCH PROG	(1,146,591)	(1,160,500)	(913,160)	(1,160,500)	(910,000)
1612	REIMBURSABLE SCH BREAKFAST PRG	(1,127)	(1,700)	(423)	(1,700)	(1,700)
1621	NON-REIMBURSABLE LUNCH PROG	(13,716)	(12,075)	(21,682)	(12,075)	(12,075)
1622	NON-REIMBURSABLE BREAKFAST PRG	(1,414)	(1,340)	(1,550)	(1,340)	(1,340)
1624	NON-REIMBURSBLE A LA CARTE PRG	(55,610)	(59,000)	(29,198)	(59,000)	(59,000)
1631	CATERING	(9,712)	(10,665)	(4,847)	(10,665)	(10,665)
1600's	**Food Service Receipts**	(1,228,171)	(1,245,280)	(970,861)	(1,245,280)	(994,780)
1990	MISCELLANEOUS REVENUE	(8,618)	(7,900)	(7,743)	(7,900)	(7,900)
1994	RETURN FOR INSUFFICIENT CHECKS	713	(100)	40	(100)	(100)
1900's	**Other Local Revenue**	(7,905)	(8,000)	(7,703)	(8,000)	(8,000)
3200	RESTRICTED STATE REVENUE	(38,201)	(39,000)	(38,084)	(39,000)	(39,000)
3200's	**Restricted State Revenue**	(38,201)	(39,000)	(38,084)	(39,000)	(39,000)
3900	On-Behalf Payments by KDE	(262,476)	(239,776)	(267,042)	(239,776)	(239,776)
3900	**KDE On-Behalf Payments**	(262,476)	(239,776)	(267,042)	(239,776)	(239,776)

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD NUTRITION FUND: 51

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
4500	RESTRICTED FED THRU STATE	(2,488,655)	(2,300,543)	(2,590,794)	(2,361,178)	(2,461,178)
4500S	RESTRICTED FEDERAL SUMMER FEED	(70,661)	(75,000)	(19,756)	(75,000)	(20,000)
4500's	**Restricted Federal Revenue**	(2,559,317)	(2,375,543)	(2,610,549)	(2,436,178)	(2,481,178)
4950	CHILD NUTR PRG DONATED COMMOD	(261,530)	(250,000)	(331,619)	(250,000)	(250,000)
4900's	**NOT DEFINED**	(261,530)	(250,000)	(331,619)	(250,000)	(250,000)
TOTAL	**Revenues**	($4,363,859)	($5,240,754)	($5,305,271)	($5,301,390)	(4,706,284)

Expenses

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0130S	CLASSIFIED SALARY SUMMER FEED	0	25,000	0	25,000	0
0100's	**Other Salaries & Substitutes**	0	25,000	0	25,000	0
0112B	SUPPLEMENTAL BONUS	18,006	0	0	0	0
0110	**Certified Salaries / Personnel**	18,006	0	0	0	0
0130	CLASSIFIED REGULAR SALARY	1,231,311	1,305,365	1,231,335	1,351,053	1,351,053
0131	Other Classified Pay	14,531	16,338	24,696	16,909	16,909
0140	CLASSIFIED OVERTIME SALARY	380	2,656	0	2,656	2,656
0150	CLASSIFIED SUBSTITUTE SALARY	30,322	53,242	35,440	53,242	53,242
0130	**Classified Salaries / Personnel**	1,276,544	1,377,601	1,291,471	1,423,860	1,423,860

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD NUTRITION FUND: 51

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0221	EMPLOYER FICA CONTRIBUTION	67,725	79,750	67,794	82,541	82,541
0222	EMPLOYER MEDICARE CONTRIBUTION	15,865	19,251	15,990	19,925	19,925
0231	KTRS EMPLOYER CONTRIBUTION	1	0	0	0	0
0232	CERS EMPLOYER CONTRIBUTION	236,783	259,737	218,434	268,827	268,827
0251	STATE UNEMPLOYMENT INSURANCE	7,182	6,758	6,128	6,994	6,994
0260	WORKMENS COMPENSATION	53,822	45,240	41,186	46,823	46,823
0200's	**Employee Benefits**	381,379	410,735	349,533	425,111	425,111
0280	On-Behalf Payments	262,476	258,555	267,042	258,555	258,555
0280	**KDE On-Behalf Payments**	262,476	258,555	267,042	258,555	258,555
0319	OTHER ADMINISTRATIVE SERVICE	517	500	0	500	500
0322	EDUCATION CONSULTANT	0	13,700	12,740	13,700	13,700
0338	REGISTRATION FEES	4,600	7,100	2,940	7,100	3,500
0339	OTH PROF TRAINING & DEV SVCS	0	13,100	0	13,100	3,500
0342	AUDITING SERVICES	1,610	1,600	1,510	1,600	1,600
0349	OTHER PROFESSIONAL SERVICES	7,538	7,260	121	7,260	1,500
0300's	**Purchased Professional Services**	14,265	43,260	17,311	43,260	24,300
0429	OTHER CLEANING SERVICES	0	3,650	6,111	3,650	6,000
0432	TECH-RELATED REPS & MAINT	96	10,900	378	10,900	500
0433	EQUIPMENT REPAIR & MAINT	0	400	0	400	400
0435	VEHICLE REPAIR & MAINT	0	0	481	0	0
0439	OTHER REPAIRS/MAINTENANCE	0	1,550	0	1,550	1,550
0400's	**Purchased Property Services**	96	16,500	6,970	16,500	8,450

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD NUTRITION FUND: 51

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0531	POSTAGE & PO BOX RENT	0	1,000	0	1,000	500
0533	ON-LINE NETWORK	0	0	5,361	0	0
0534	CELL PHONE SERVICES	407	400	259	400	400
0538	SHIPPING/DELIVERY/FREIGHT SVCS	15	125	200	125	125
0542	NEWSPAPER ADVERTISING	25	0	25	0	0
0570	CONTRACT FOOD SERVICE MGMT	81,638	56,500	0	56,500	25,000
0580	TRAVEL	0	461	303	461	461
0581	TRAVEL - IN DISTRICT	281	260	470	260	260
0581S	TRAVEL SUMMER FEEDING	647	900	397	900	900
0582	TRAVEL - OUT OF DISTRICT	8,305	6,525	5,763	6,525	6,525
0583	HAULING OF COMMODITIES	12,593	17,549	2,442	17,549	17,549
0584	TRAVEL - OUT OF STATE	4,107	1,500	3,231	1,500	1,500
0585	TRAVEL - MEALS	255	750	0	750	750
0586	TRAVEL - HOTELS	809	6,575	11,207	6,575	6,575
0591	SVC PRCH ANT DST/ED AY W/IN ST	0	29,950	0	29,950	0
0500's	**Other Services and Insurances**	**109,081**	**122,495**	**29,658**	**122,495**	**60,545**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD NUTRITION FUND: 51

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0610	GENERAL SUPPLIES	176,144	233,196	181,195	233,196	150,000
0610P	GENERAL SUPPLIES-PROMOTIONS	2,630	8,754	12	8,754	3,331
0616	FOOD NON INSTR NON FOOD SVC	0	0	237	0	0
0626	GASOLINE	32	0	227	0	0
0630	FOOD	1,593,610	1,733,696	1,657,511	1,733,696	1,733,696
0630C	FOOD - COMMODITIES	261,530	327,000	331,619	327,000	327,000
0631	CATERING	0	2,000	0	2,000	2,000
0635	MILK	225,094	235,040	222,854	235,040	235,040
0636	IN SERVICE	2,350	0	110	0	0
0650	Supplies - Technology	636	11,993	1,902	11,993	11,993
0694	EQUIPMENT SUPPLIES/MATERIALS	0	0	1,024	0	0
0695	Furniture/Fixture Supplies	0	9,600	640	9,600	2,000
0600's	**Supplies & Materials**	**2,262,026**	**2,561,278**	**2,397,331**	**2,561,278**	**2,465,060**
0731	MACHINERY	0	3,100	1,788	3,100	3,100
0733	FURNITURE & FIXTURES	55,140	52,000	0	52,000	5,000
0735	TECH SOFTWARE	0	11,500	0	11,500	6,500
0739	OTHER EQUIPMENT	30,065	90,500	60,301	90,500	15,500
0700's	**Property and Fixed Assets**	**85,205**	**157,100**	**62,089**	**157,100**	**30,100**
0732A	TRUCKS/AUTOS	23,351	0	0	0	0
0732A	**Fleet Vehicle Purchases**	**23,351**	**0**	**0**	**0**	**0**
0734	TECH-RELATED HARDWARE	16,225	58,000	8,506	58,000	8,000
0734	**Computer & Technology**	**16,225**	**58,000**	**8,506**	**58,000**	**8,000**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD NUTRITION FUND: 51

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0810	DUES & FEES	185	300	1,141	300	300
0893	UNIFORMS	0	150	188	150	150
0894	INSTRUCTIONAL FIELD TRIPS	218	1,000	130	1,000	1,000
0899	OTHER MISCELLANEOUS	0	4,575	0	4,575	853
0800's	**Miscellaneious**	403	6,025	1,459	6,025	2,303
0913	INDIRECT COSTS	202,123	204,205	206,505	204,205	0
0900's	**Fund Transfers**	202,123	204,205	206,505	204,205	0
TOTAL	**Expenses**	$4,651,180	$5,240,754	$4,637,874	$5,301,390	4,706,284
TOTALS for FUND:	**51**	287,321	0	(667,398)	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD CARE FUND: 52

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
Revenues						
0999R	Beg Bal - Restricted	0	(146)	(146)	(146)	0
0999U	Beg Bal - Unassigned	(5)	(282,979)	(282,979)	(282,979)	(257,185)
0999	**Beginning Balance**	(5)	(283,125)	(283,125)	(283,125)	(257,185)
1810	CHILD CARE REVENUE	(779,464)	(1,060,500)	(719,855)	(1,146,500)	(1,146,500)
1800's	**Community Services (Child Care)**	(779,464)	(1,060,500)	(719,855)	(1,146,500)	(1,146,500)
3900	On-Behalf Payments by KDE	(115,213)	(160,547)	(113,146)	(160,547)	(160,547)
3900	**KDE On-Behalf Payments**	(115,213)	(160,547)	(113,146)	(160,547)	(160,547)
TOTAL	**Revenues**	($894,682)	($1,504,172)	($1,116,126)	($1,590,172)	(1,564,232)
Expenses						
0110D	FRYSC DIRECTOR SALARY	0	7,954	0	7,954	7,954
0112	EXTRA SERVICE	3,500	7,073	3,500	7,073	7,073
0112B	SUPPLEMENTAL BONUS	9,348	0	0	0	0
0110	**Certified Salaries / Personnel**	12,848	15,026	3,500	15,027	15,027
0130	CLASSIFIED REGULAR SALARY	573,003	842,139	556,161	842,139	842,139
0131	Other Classified Pay	766	452	524	452	452
0140	CLASSIFIED OVERTIME SALARY	145	1,152	0	1,152	1,152
0150	CLASSIFIED SUBSTITUTE SALARY	18,569	40,744	10,877	40,744	40,744
0130	**Classified Salaries / Personnel**	592,484	884,487	567,563	884,487	884,487

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD CARE FUND: 52

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0221	EMPLOYER FICA CONTRIBUTION	32,398	49,710	30,568	49,710	49,710
0222	EMPLOYER MEDICARE CONTRIBUTION	7,634	11,293	7,197	11,293	11,293
0231	KTRS EMPLOYER CONTRIBUTION	53	0	79	0	0
0232	CERS EMPLOYER CONTRIBUTION	108,847	133,997	93,904	133,997	133,997
0251	STATE UNEMPLOYMENT INSURANCE	2,904	3,775	2,715	3,775	3,775
0260	WORKMENS COMPENSATION	6,465	10,436	5,752	10,436	10,436
0200's	**Employee Benefits**	**158,302**	**209,211**	**140,216**	**209,211**	**209,211**
0280	On-Behalf Payments	115,213	160,547	113,146	160,547	160,547
0280	**KDE On-Behalf Payments**	**115,213**	**160,547**	**113,146**	**160,547**	**160,547**
0338	REGISTRATION FEES	1,950	1,000	1,250	1,000	1,000
0339	OTH PROF TRAINING & DEV SVCS	135	0	420	0	0
0349	OTHER PROFESSIONAL SERVICES	708	0	177	0	0
0300's	**Purchased Professional Services**	**2,793**	**1,000**	**1,847**	**1,000**	**1,000**
0449	OTHER RENTAL	25	300	0	300	300
0400's	**Purchased Property Services**	**25**	**300**	**0**	**300**	**300**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD CARE FUND: 52

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0531	POSTAGE & PO BOX RENT	95	0	0	0	0
0532	TELEPHONE	559	531	584	531	531
0534	CELL PHONE SERVICES	409	325	356	325	325
0580	TRAVEL	0	1,000	0	999	999
0582	TRAVEL - OUT OF DISTRICT	1,196	1,000	543	1,000	1,000
0585	TRAVEL - MEALS	0	200	0	200	200
0586	TRAVEL - HOTELS	901	400	436	400	400
0591	SVC PRCH ANT DST/ED AY W/IN ST	0	0	0	2,400	2,400
0500's	**Other Services and Insurances**	**3,159**	**3,456**	**1,918**	**5,855**	**5,855**
0610	GENERAL SUPPLIES	14,269	27,538	10,056	27,538	27,538
0616	FOOD NON INSTR NON FOOD SVC	415	225	280	225	225
0617	FOOD INSTR NON FOOD SERVICE	41,587	3,066	41,331	3,066	3,066
0617R	SNACK REIMBUR FROM STATE	(35,491)	0	(30,848)	0	0
0643	SUPPLEMENTARY BKS/STUDY GUIDES	0	825	0	825	825
0650	Supplies - Technology	518	2,000	2,531	2,000	2,000
0679	OTHER STUDENT ACTIVITIES	0	0	0	250	250
0694	EQUIPMENT SUPPLIES/MATERIALS	0	475	1,940	475	475
0600's	**Supplies & Materials**	**21,298**	**34,129**	**25,290**	**34,379**	**34,379**
0731	MACHINERY	0	0	1,990	0	0
0733	FURNITURE & FIXTURES	0	0	0	750	750
0739	OTHER EQUIPMENT	0	1,575	2,270	1,575	1,575
0700's	**Property and Fixed Assets**	**0**	**1,575**	**4,260**	**2,325**	**2,325**

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

CHILD CARE FUND: 52

		2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
0810	DUES & FEES	1,578	1,875	968	1,875	1,875
0894	INSTRUCTIONAL FIELD TRIPS	397	1,000	233	1,000	1,000
0800's	**Miscellaneious**	**1,975**	**2,875**	**1,201**	**2,875**	**2,875**
0840	CONTINGENCY	0	274,166	0	274,166	248,226
0840	**Contingency**	**0**	**274,166**	**0**	**274,166**	**248,226**
TOTAL	**Expenses**	**$908,097**	**$1,586,772**	**$858,941**	**$1,590,172**	**1,564,232**
TOTALS for FUND:	**52**	13,414	82,600	(257,185)	0	0.00

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

ADULT EDUCATION FUND: **54**

Code	Description	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
Revenues						
0999U	Beg Bal - Unassigned	0	(320)	(320)	(320)	(320)
0999	**Beginning Balance**	0	(320)	(320)	(320)	(320)
1310	TUITION FROM INDIVIDUALS	0	0	0	(5,000)	(5,000)
1300's	**Tuition**	0	0	0	(5,000)	(5,000)
TOTAL	**Revenues**	$0	($320)	($320)	($5,320)	(5,320)
Expenses						
0130	CLASSIFIED REGULAR SALARY	0	2,619	0	2,619	2,619
0130	**Classified Salaries / Personnel**	0	2,619	0	2,619	2,619
0221	EMPLOYER FICA CONTRIBUTION	0	163	0	163	163
0222	EMPLOYER MEDICARE CONTRIBUTION	0	38	0	38	38
0232	CERS EMPLOYER CONTRIBUTION	0	399	0	399	399
0251	STATE UNEMPLOYMENT INSURANCE	0	30	0	30	30
0200's	**Employee Benefits**	0	631	0	630	630
0322	EDUCATION CONSULTANT	0	820	0	820	820
0300's	**Purchased Professional Services**	0	820	0	820	820
0542	NEWSPAPER ADVERTISING	0	500	0	501	501
0500's	**Other Services and Insurances**	0	500	0	501	501
0610	GENERAL SUPPLIES	0	750	0	750	750
0600's	**Supplies & Materials**	0	750	0	750	750

HENDERSON COUNTY BOARD OF EDUCATION
WORKING BUDGET SUMMARY by Object Code for FY 2015-2016

ADULT EDUCATION FUND: 54

	2013-14 Actual	2014-15 Budget	2014-15 Actual	2016 Tentative Budget	2016 Working Budget
TOTAL Expenses	$0	$5,320	$0	$5,320	5,320
TOTALS for FUND: 54	0	5,000	(320)	0	0.00