Northern Kentucky Cooperative for Educational Services
Budget vs. Actual by Programs/Board
July 2017 through March 2018

	TOTAL	
	Jul '17 - Mar 18	Budget
Income		
30999 · BEGINNING BALANCE	0.00	868,077.18
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	86,181.47	116,137.17
31111 · MEMBERSHIPS	223,177.20	222,777.20
31510 · INTEREST	8,617.74	6,000.00
31636 · REGISTRATIONS	44,245.00	56,046.52
31800 · LOCAL GRANT RECEIPTS	129,036.84	71,795.59
31913 · SPONSORSHIP	6,550.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	39,539.00	35,000.00
31981 · KEDC REBATE (KPC) &GRREC (AEPA)	30,603.76	50,500.00
31996 · INDIRECT COSTS RECEIPTS	273,845.49	330,414.61
31997 · RENT	28,400.00	20,000.00
31999 · MISC. REVENUES	4,323.45	0.00
33111 · SEEK FUNDS/ADA	124,116.94	205,561.00
31100 · UNRESTRICTED INCOME - Other	8.06	0.00
Total 31100 · UNRESTRICTED INCOME	998,644.95	1,114,232.09
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	28,542.44	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	1,449,221.45	1,377,296.00
Total 31310 · SLOTS/TUITION/BUY-IN	1,477,763.89	1,377,296.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,001,754.13	1,486,138.80
34500 · FEDERAL RECEIPTS	1,175,427.28	2,322,501.70
Total 33000 · RESTRICTED RECEIPTS	2,177,181.41	3,808,640.50
Total Income	4,653,590.25	7,168,245.77
Gross Profit	4,653,590.25	7,168,245.77
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,421,030.08	2,149,294.40
40130 · CLASSIFIED PERSONNEL	1,036,217.25	1,409,506.16
Total 40100 · PERSONNEL	2,457,247.33	3,558,800.56
40120 · SUBSTITUTE TEACHERS	0.00	10,000.00
40200 · FRINGE		
40211 · LIFE INSURANCE	121.06	338.06
40221 · SOC SEC TAX	59,576.42	87,081.64
40222 · MEDICARE TAX	34,029.49	51,479.17
40231 · TEACHER RETIREMENT	101,739.40	154,164.30
40232 · COUNTY RETIREMENT	182,715.84	272,249.65
40233 · HEALTH INSURANCE	57,134.50	111,450.56
40253 · UNEMPLOYMENT	6,962.49	34,466.62
40260 · WORKERS COMPENSATION	12,381.00	12,774.84
40291 · SICK LEAVE PROGRAM	0.00	44,000.00
40294 · ADMININSTRATIVE COST - INS	686.33	1,092.42
Total 40200 · FRINGE	455,346.53	769,097.26
40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	36,750.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	104,979.34	228,108.40
40331 · AUDIT	15,600.00	13,000.00
40332 · SPECIAL INITIATIVE	3,900.00	8,644.00
40333 · PAYROLL SERVICES	12,081.02	10,280.00
40340 · TECHNICAL SERVICES	24,763.99	40,500.00
40300 · PROFESSIONAL SERVICES - Other	9,187.11	13,313.00
Total 40300 · PROFESSIONAL SERVICES	207,261.46	350,595.40
40335 · CONTRACTED SERVICE	88,477.80	161,528.68
40400 · REPAIR/MAINTENANCE		
40411 · WATER	904.34	400.00
40420 · MOWING	6,520.00	14,500.00
40421 · SANITATION SERVICE	2,758.04	7,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	46,668.79	66,498.00
40441 · RENT	28,400.00	29,093.00
40620 · UTILITIES - GAS/ELECTRIC	29,045.62	43,000.00
40648 · SOFTWARE/SOFTWARE MAINT	13,410.66	21,000.00
40733 · FURNITURE	1,098.28	9,000.00
40734 · COMPUTERS	5,335.85	16,057.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	0.00	2,556.00
40850 · BUILDING REPAIR FUND	6,758.43	80,000.00
Total 40400 · REPAIR/MAINTENANCE	140,900.01	289,104.00

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	TOTAL	
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40500 · INSURANCE		
40520 · LIABILITY INSURANCE	17,330.00	29,719.22
40522 · PROPERTY INSURANCE	17,330.00	9,000.00
40529 · BONDING INSURANCE	0.00	550.00
Total 40500 · INSURANCE	34,660.00	39,269.22
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	291.00	1,000.00
40531 · POSTAGE	1,937.56	2,450.00
40532 · TELEPHONE	14,345.81	16,576.00
40540 · ADVERTISING	595.11	2,600.00
40550 · PRINTING	16,089.71	20,250.44
40605 · FOOD	12,370.85	17,800.00
40610 · SUPPLIES	76,905.37	141,823.00
40615 · JANITORIAL SUPPLIES	3,846.65	8,200.00
40600 · OFFICE EXPENSE - Other	0.00	20,183.30
Total 40600 · OFFICE EXPENSE	126,382.06	230,882.74
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	126,802.35	252,013.78
40338 · REGISTRATION FEES	340.84	7,850.00
40339 · REGISTRATION FEE	35,553.40	20,625.00
40580 · TRAVEL	102,443.66	291,219.16
40581 · TRAVEL/TRAINING	32,304.24	0.00
40640 · BOOKS/PERIODICALS	11,247.70	19,274.65
40895 · REFUNDS	20,332.49	1.00
40700 · PROGRAM EXPENSES - Other	0.00	3,800.00
Total 40700 · PROGRAM EXPENSES	329,024.68	594,783.59
40721 · DEPRECIATION	0.00	61,000.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	17,425.04	17,000.00
40830 · DISTRICT RECORD FEE	68,750.00	50,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	1,622.37	2,000.00
40933 · INDIRECT COSTS	262,919.81	416,898.61
40800 · OTHER EXPENSES - Other	78.00	11,268.06
Total 40800 · OTHER EXPENSES	350,795.22	497,166.67
40840 · CONTINGENCY	0.00	606,017.65
Total Expense	4,190,095.09	7,168,245.77
Net Income	**463,495.16**	**0.00**