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

	TOTAL	
	Jul '17 - Jun 18	Budget
Income		
30999 · BEGINNING BALANCE	0.00	868,077.18
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	107,534.37	116,137.17
31111 · MEMBERSHIPS	223,177.20	222,777.20
31510 · INTEREST	13,860.54	6,000.00
31636 · REGISTRATIONS	58,030.00	56,046.52
31800 · LOCAL GRANT RECEIPTS	195,808.82	71,795.59
31913 · SPONSORSHIP	6,850.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	40,916.72	35,000.00
31981 · KEDC REBATE (KPC) &GRREC (AEPA)	47,219.72	50,500.00
31996 · INDIRECT COSTS RECEIPTS	374,232.59	330,414.61
31997 · RENT	28,400.00	20,000.00
31999 · MISC. REVENUES	2,832.02	0.00
33111 · SEEK FUNDS/ADA	227,642.09	205,561.00
31100 · UNRESTRICTED INCOME - Other	8.06	0.00
Total 31100 · UNRESTRICTED INCOME	1,326,512.13	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	1,408,719.28	1,377,296.00
Total 31310 · SLOTS/TUITION/BUY-IN	1,437,261.72	1,377,296.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,414,856.06	1,486,138.80
34500 · FEDERAL RECEIPTS	1,668,037.72	2,322,501.70
Total 33000 · RESTRICTED RECEIPTS	3,082,893.78	3,808,640.50
Total Income	5,846,667.63	7,168,245.77
Gross Profit	5,846,667.63	7,168,245.77
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,991,517.05	2,142,408.40
40130 · CLASSIFIED PERSONNEL	1,417,159.73	1,409,506.16
Total 40100 · PERSONNEL	3,408,676.78	3,551,914.56
40120 · SUBSTITUTE TEACHERS	932.50	19,300.00
40200 · FRINGE		
40211 · LIFE INSURANCE	178.72	146.06
40221 · SOC SEC TAX	82,151.87	87,081.64
40222 · MEDICARE TAX	47,160.80	51,219.17
40231 · TEACHER RETIREMENT	137,538.38	151,445.30
40232 · COUNTY RETIREMENT	252,888.34	272,249.65
40233 · HEALTH INSURANCE	89,528.91	114,511.56
40253 · UNEMPLOYMENT	15,142.88	34,466.62
40260 · WORKERS COMPENSATION	12,381.00	12,731.84
40291 · SICK LEAVE PROGRAM	0.00	44,000.00
40294 · ADMININSTRATIVE COST - INS	1,163.75	1,112.42
Total 40200 · FRINGE	638,134.65	768,964.26

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	36,750.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	228,426.45	235,608.40
40331 · AUDIT	19,000.00	13,000.00
40332 · SPECIAL INITIATIVE	4,800.00	8,644.00
40333 · PAYROLL SERVICES	17,103.63	10,280.00
40340 · TECHNICAL SERVICES	33,603.99	40,500.00
40300 · PROFESSIONAL SERVICES - Other	9,187.11	13,313.00
Total 40300 · PROFESSIONAL SERVICES	348,871.18	358,095.40
40335 · CONTRACTED SERVICE	94,538.35	150,528.68
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,311.63	400.00
40420 · MOWING	9,280.00	14,500.00
40421 · SANITATION SERVICE	3,871.05	7,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	52,576.53	66,498.00
40441 · RENT	28,400.00	29,093.00
40620 · UTILITIES - GAS/ELECTRIC	39,002.83	43,000.00
40648 · SOFTWARE/SOFTWARE MAINT	20,815.87	21,000.00
40733 · FURNITURE	1,812.69	9,000.00
40734 · COMPUTERS	7,819.84	16,057.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	0.00	2,556.00
40850 · BUILDING REPAIR FUND	19,948.43	80,000.00
Total 40400 · REPAIR/MAINTENANCE	184,838.87	289,104.00
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	17,330.00	29,619.22
40522 · PROPERTY INSURANCE	17,330.00	9,000.00
40529 · BONDING INSURANCE	109.94	550.00
Total 40500 · INSURANCE	34,769.94	39,169.22
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	841.47	1,000.00
40531 · POSTAGE	2,324.89	2,450.00
40532 · TELEPHONE	20,583.98	16,350.00
40540 · ADVERTISING	2,709.83	2,600.00
40550 · PRINTING	19,406.91	17,750.44
40605 · FOOD	17,999.70	20,350.00
40610 · SUPPLIES	132,804.49	148,926.00
40615 · JANITORIAL SUPPLIES	4,182.06	8,200.00
40600 · OFFICE EXPENSE - Other	0.00	20,183.30
Total 40600 · OFFICE EXPENSE	200,853.33	237,809.74

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40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	127,298.43	252,013.78
40338 · REGISTRATION FEES	340.84	4,050.00
40339 · REGISTRATION FEE	43,293.43	20,625.00
40580 · TRAVEL	137,815.27	290,122.16
40581 · TRAVEL/TRAINING	32,331.54	0.00
40640 · BOOKS/PERIODICALS	14,498.32	19,274.65
40895 · REFUNDS	0.00	1.00
40700 · PROGRAM EXPENSES - Other	0.00	3,800.00
Total 40700 · PROGRAM EXPENSES	355,577.83	589,886.59
40721 · DEPRECIATION	44,568.83	61,000.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	32,127.14	17,000.00
40830 · DISTRICT RECORD FEE	50,000.00	50,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	2,151.27	2,000.00
40933 · INDIRECT COSTS	358,924.85	416,187.61
40800 · OTHER EXPENSES - Other	0.00	11,268.06
Total 40800 · OTHER EXPENSES	443,203.26	496,455.67
40840 · CONTINGENCY	0.00	606,017.65
Total Expense	5,754,965.52	7,168,245.77
Net Income	**91,702.11**	**0.00**