

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

	TOTAL	
	Jul - Aug 18	Budget
Income		
30999 · BEGINNING BALANCE	0.00	183,712.59
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	13,259.78	116,306.00
31111 · MEMBERSHIPS	176,410.97	148,410.96
31125 · MEMBERSHIP DUES - NКСR	0.00	13,000.00
31510 · INTEREST	2,922.12	10,000.00
31636 · REGISTRATIONS	7,385.00	40,000.00
31800 · LOCAL GRANT RECEIPTS	0.00	111,957.69
31911 · DISTRICT MEMBERSHIPS	0.00	55,000.00
31980 · REFUNDS & REIMBURSEMENTS	22,700.50	1,000.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	5,675.92	50,000.00
31996 · INDIRECT COSTS RECEIPTS	67,838.40	392,040.62
31997 · RENT	44,493.00	40,000.00
31999 · MISC. REVENUES	42.00	11,445.65
33111 · SEEK FUNDS/ADA	0.00	198,687.70
Total 31100 · UNRESTRICTED INCOME	340,727.69	1,187,848.62
31310 · SLOTS/TUITION/BUY-IN	11,790.16	1,345,852.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	231,689.17	1,903,362.30
34500 · FEDERAL RECEIPTS	353,586.43	1,223,137.53
Total 33000 · RESTRICTED RECEIPTS	585,275.60	3,126,499.83
Total Income	937,793.45	5,843,913.04
Gross Profit	937,793.45	5,843,913.04
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	317,452.38	1,749,676.30
40130 · CLASSIFIED PERSONNEL	202,883.90	1,466,501.40
Total 40100 · PERSONNEL	520,336.28	3,216,177.70
40120 · SUBSTITUTE TEACHERS	2,530.00	14,600.00
40200 · FRINGE		
40211 · LIFE INSURANCE	24.02	81.99
40221 · SOC SEC TAX	12,247.51	90,924.11
40222 · MEDICARE TAX	7,199.18	46,263.63
40231 · TEACHER RETIREMENT	21,422.56	91,674.00
40232 · COUNTY RETIREMENT	41,317.63	315,027.26
40233 · HEALTH INSURANCE	14,308.56	48,117.33
40253 · UNEMPLOYMENT	0.00	9,848.86
40260 · WORKERS COMPENSATION	0.00	12,311.78
40291 · SICK LEAVE PROGRAM	0.00	25,059.17
40294 · ADMININSTRATIVE COST - INS	198.88	565.21
Total 40200 · FRINGE	96,718.34	639,873.34

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	360.00	0.00
40330 · OTHER PROFESSIONAL SERVICES	112,891.19	157,600.00
40331 · AUDIT	0.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	25,920.00
40333 · PAYROLL SERVICES	5,561.17	14,500.00
40340 · TECHNICAL SERVICES	8,500.00	28,969.00
40300 · PROFESSIONAL SERVICES - Other	1,600.00	7,500.00
Total 40300 · PROFESSIONAL SERVICES	128,912.36	253,489.00
40335 · CONTRACTED SERVICE	11,659.50	134,577.87
40400 · REPAIR/MAINTENANCE		
40411 · WATER	435.70	0.00
40420 · MOWING	2,800.00	12,000.00
40421 · SANITATION SERVICE	984.34	5,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	17,598.74	102,000.00
40441 · RENT	44,493.00	36,524.00
40620 · UTILITIES - GAS/ELECTRIC	4,547.47	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	2,781.45	17,315.00
40733 · FURNITURE	0.00	2,500.00
40734 · COMPUTERS	0.00	23,615.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	0.00	500.00
40850 · BUILDING REPAIR FUND	26,283.99	47,376.96
Total 40400 · REPAIR/MAINTENANCE	99,924.69	288,830.96
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	20,441.66	28,000.00
40522 · PROPERTY INSURANCE	17,972.01	9,000.00
40529 · BONDING INSURANCE	657.62	580.00
Total 40500 · INSURANCE	39,071.29	37,580.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	0.00	600.00
40531 · POSTAGE	0.00	1,850.00
40532 · TELEPHONE	2,536.75	10,350.00
40540 · ADVERTISING	499.00	2,600.00
40550 · PRINTING	4,248.02	11,250.00
40605 · FOOD	424.00	16,300.00
40610 · SUPPLIES	13,098.17	131,001.01
40615 · JANITORIAL SUPPLIES	2,134.69	7,500.00
40600 · OFFICE EXPENSE - Other	80.46	0.00
Total 40600 · OFFICE EXPENSE	23,021.09	181,451.01

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40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	62,271.35	232,301.54
40339 · REGISTRATION FEE	6,304.96	30,318.08
40580 · TRAVEL	44,344.28	264,437.43
40640 · BOOKS/PERIODICALS	3,745.60	7,087.23
40700 · PROGRAM EXPENSES - Other	0.00	3,800.00
Total 40700 · PROGRAM EXPENSES	116,666.19	537,944.28
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	750.96	25,250.00
40830 · DISTRICT RECORD FEE	0.00	30,000.00
40933 · INDIRECT COSTS	66,777.63	383,032.48
40800 · OTHER EXPENSES - Other	0.00	17,700.00
Total 40800 · OTHER EXPENSES	67,528.59	455,982.48
40840 · CONTINGENCY	0.00	83,406.40
Total Expense	1,106,368.33	5,843,913.04
Net Income	-168,574.88	0.00