

Northern Kentucky Cooperative for Educational Services

Budget vs. Actual by Programs/Board

July through September 2018

	TOTAL	
	Jul - Sep 18	Budget
Income		
30999 · BEGINNING BALANCE	0.00	183,712.59
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	24,709.36	116,306.00
31111 · MEMBERSHIPS	176,410.97	203,410.96
31125 · MEMBERSHIP DUES - NKSR	0.00	13,000.00
31510 · INTEREST	4,357.52	10,000.00
31636 · REGISTRATIONS	24,440.00	40,000.00
31800 · LOCAL GRANT RECEIPTS	17,748.96	111,957.69
31980 · REFUNDS & REIMBURSEMENTS	12,480.88	1,000.00
31981 · KEDC REBATE (KPC) & GRREC (AEPa)	5,675.92	50,000.00
31996 · INDIRECT COSTS RECEIPTS	110,331.79	392,040.62
31997 · RENT	44,493.00	40,000.00
31999 · MISC. REVENUES	418.86	11,445.65
33111 · SEEK FUNDS/ADA	50,208.00	198,687.70
31100 · UNRESTRICTED INCOME - Other	37.62	0.00
Total 31100 · UNRESTRICTED INCOME	471,312.88	1,187,848.62
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	11,171.32	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	646,384.50	1,345,852.00
Total 31310 · SLOTS/TUITION/BUY-IN	657,555.82	1,345,852.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	349,411.97	1,903,362.30
34500 · FEDERAL RECEIPTS	632,758.02	2,267,952.31
Total 33000 · RESTRICTED RECEIPTS	982,169.99	4,171,314.61
Total Income	2,111,038.69	6,888,727.82
Gross Profit	2,111,038.69	6,888,727.82
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	487,658.47	2,213,595.36
40130 · CLASSIFIED PERSONNEL	312,359.59	1,530,637.40
Total 40100 · PERSONNEL	800,018.06	3,744,232.76
40120 · SUBSTITUTE TEACHERS	11,660.00	14,600.00
40200 · FRINGE		
40211 · LIFE INSURANCE	36.03	185.57
40221 · SOC SEC TAX	18,761.09	94,900.11
40222 · MEDICARE TAX	11,060.69	53,843.60
40231 · TEACHER RETIREMENT	32,320.41	160,124.35
40232 · COUNTY RETIREMENT	63,899.70	325,310.26
40233 · HEALTH INSURANCE	21,443.61	99,680.57
40253 · UNEMPLOYMENT	0.00	10,635.28
40260 · WORKERS COMPENSATION	0.00	14,413.02
40291 · SICK LEAVE PROGRAM	0.00	25,000.00
40294 · ADMININSTRATIVE COST - INS	298.32	1,463.21
Total 40200 · FRINGE	147,819.85	785,555.97

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	360.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	36,298.56	192,600.00
40331 · AUDIT	8,000.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	25,920.00
40333 · PAYROLL SERVICES	8,336.16	14,500.00
40340 · TECHNICAL SERVICES	33,144.65	29,469.00
40300 · PROFESSIONAL SERVICES - Other	1,600.00	7,500.00
Total 40300 · PROFESSIONAL SERVICES	87,739.37	325,739.00
40335 · CONTRACTED SERVICE	22,103.75	136,800.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	435.70	0.00
40420 · MOWING	4,220.00	12,000.00
40421 · SANITATION SERVICE	1,165.09	5,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	13,443.81	104,000.00
40441 · RENT	49,493.00	67,355.00
40620 · UTILITIES - GAS/ELECTRIC	7,381.07	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	10,575.95	17,315.00
40733 · FURNITURE	0.00	2,500.00
40734 · COMPUTERS	18,872.00	23,615.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	0.00	500.00
40850 · BUILDING REPAIR FUND	205.95	47,376.96
Total 40400 · REPAIR/MAINTENANCE	105,792.57	321,661.96
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	2,050.00
40532 · TELEPHONE	3,588.27	10,550.00
40540 · ADVERTISING	499.00	2,650.00
40550 · PRINTING	4,666.31	21,250.00
40605 · FOOD	3,274.45	16,300.00
40610 · SUPPLIES	32,296.62	170,731.97
40615 · JANITORIAL SUPPLIES	2,167.74	7,500.00
40600 · OFFICE EXPENSE - Other	88.46	0.00
Total 40600 · OFFICE EXPENSE	46,580.85	231,631.97
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	112,013.78	250,541.37
40339 · REGISTRATION FEE	8,241.61	42,093.08
40580 · TRAVEL	142,471.92	307,976.93
40640 · BOOKS/PERIODICALS	51,922.39	7,087.23
40895 · REFUNDS	35.00	0.00
40700 · PROGRAM EXPENSES - Other	0.00	3,800.00
Total 40700 · PROGRAM EXPENSES	314,684.70	611,498.61

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40800 · OTHER EXPENSES		
40810 · DUES AND FEES	2,000.96	25,250.00
40830 · DISTRICT RECORD FEE	0.00	30,000.00
40933 · INDIRECT COSTS	106,972.76	455,401.45
40800 · OTHER EXPENSES - Other	0.00	17,700.00
Total 40800 · OTHER EXPENSES	108,973.72	528,351.45
40840 · CONTINGENCY	0.00	83,406.40
Total Expense	1,684,444.16	6,821,058.12
Net Income	426,594.53	67,669.70