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

	TOTAL	
	Jul - Dec 18	Budget
Income		
30999 · BEGINNING BALANCE	7,214.00	190,926.59
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	60,626.94	116,306.00
31111 · MEMBERSHIPS	178,910.97	203,410.96
31125 · MEMBERSHIP DUES - NKSR	0.00	13,000.00
31510 · INTEREST	12,356.38	10,000.00
31636 · REGISTRATIONS	34,895.00	40,000.00
31800 · LOCAL GRANT RECEIPTS	182,309.48	111,957.69
31980 · REFUNDS & REIMBURSEMENTS	15,851.29	1,000.00
31981 · KEDC REBATE (KPC) &GRREC (AEPA)	20,564.34	50,000.00
31996 · INDIRECT COSTS RECEIPTS	208,945.34	392,040.62
31997 · RENT	41,493.00	40,000.00
31999 · MISC. REVENUES	6,939.14	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	813,137.50	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	704,666.98	1,345,852.00
Total 31310 · SLOTS/TUITION/BUY-IN	715,838.30	1,345,852.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	748,044.46	1,748,362.30
34500 · FEDERAL RECEIPTS	1,002,477.95	2,705,864.31
Total 33000 · RESTRICTED RECEIPTS	1,750,522.41	4,454,226.61
Total Income	3,286,712.21	7,178,853.82
Gross Profit	3,286,712.21	7,178,853.82
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	992,923.18	2,231,360.36
40130 · CLASSIFIED PERSONNEL	642,926.00	1,530,637.44
Total 40100 · PERSONNEL	1,635,849.18	3,761,997.80
40120 · SUBSTITUTE TEACHERS	20,680.00	59,600.00
40200 · FRINGE		
40211 · LIFE INSURANCE	71.79	194.25
40221 · SOC SEC TAX	38,564.72	94,899.70
40222 · MEDICARE TAX	22,635.80	54,136.54
40231 · TEACHER RETIREMENT	64,860.50	163,375.00
40232 · COUNTY RETIREMENT	132,788.26	325,310.07
40233 · HEALTH INSURANCE	42,465.60	123,036.37
40253 · UNEMPLOYMENT	680.88	11,225.68
40260 · WORKERS COMPENSATION	0.00	14,395.27
40291 · SICK LEAVE PROGRAM	0.00	25,000.00
40294 · ADMININSTRATIVE COST - INS	594.33	1,487.85
Total 40200 · FRINGE	302,661.88	813,060.73

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	360.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	44,774.41	205,599.70
40331 · AUDIT	12,000.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	25,920.00
40333 · PAYROLL SERVICES	16,551.40	14,500.00
40340 · TECHNICAL SERVICES	42,014.70	45,969.00
40300 · PROFESSIONAL SERVICES - Other	0.00	1,500.00
Total 40300 · PROFESSIONAL SERVICES	115,700.51	349,238.70
40335 · CONTRACTED SERVICE	42,793.33	190,320.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	689.80	0.00
40420 · MOWING	7,415.00	12,000.00
40421 · SANITATION SERVICE	2,034.05	5,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	87,458.96	104,000.00
40441 · RENT	46,493.00	67,355.00
40620 · UTILITIES - GAS/ELECTRIC	17,360.65	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	12,970.20	21,315.00
40733 · FURNITURE	0.00	3,000.00
40734 · COMPUTERS	19,420.95	24,115.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	1,443.20	500.00
40850 · BUILDING REPAIR FUND	6,712.90	47,376.96
Total 40400 · REPAIR/MAINTENANCE	201,998.71	326,661.96
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	729.17	780.00
40531 · POSTAGE	1,206.92	2,050.00
40532 · TELEPHONE	7,305.32	15,524.00
40540 · ADVERTISING	499.00	2,600.00
40550 · PRINTING	8,608.66	21,250.00
40605 · FOOD	7,620.10	18,800.00
40610 · SUPPLIES	56,281.83	201,895.01
40615 · JANITORIAL SUPPLIES	2,259.89	7,500.00
40600 · OFFICE EXPENSE - Other	167.45	0.00
Total 40600 · OFFICE EXPENSE	84,678.34	270,399.01
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	202,393.52	357,999.00
40339 · REGISTRATION FEE	28,398.97	45,768.08
40580 · TRAVEL	164,746.93	342,016.93
40640 · BOOKS/PERIODICALS	61,629.67	15,087.23
40895 · REFUNDS	35.00	0.00
Total 40700 · PROGRAM EXPENSES	457,204.09	760,871.24

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40720 · Interest on Loan	912.12	0.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	15,070.96	27,750.00
40830 · DISTRICT RECORD FEE	7,500.00	30,000.00
40933 · INDIRECT COSTS	201,292.92	458,753.98
40800 · OTHER EXPENSES - Other	0.00	9,214.00
Total 40800 · OTHER EXPENSES	223,863.88	525,717.98
40840 · CONTINGENCY	0.00	83,406.40
Total Expense	3,125,413.33	7,178,853.82
Net Income	**161,298.88**	**0.00**