Northern Kentucky Cooperative for Educational Services
Budget vs. Actual by Programs/Board
July 2018 through February 2019

	TOTAL	
	Jul '18 - Feb 19	Budget
Income		
30999 · BEGINNING BALANCE	7,214.00	190,926.59
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	74,203.31	116,306.00
31111 · MEMBERSHIPS	165,910.97	203,410.96
31125 · MEMBERSHIP DUES - NKSR	13,000.00	13,000.00
31510 · INTEREST	17,553.81	10,000.00
31636 · REGISTRATIONS	36,578.00	40,000.00
31800 · LOCAL GRANT RECEIPTS	233,322.03	111,957.69
31980 · REFUNDS & REIMBURSEMENTS	15,418.31	1,000.00
31981 · KEDC REBATE (KPC) &GRREC (AEPA)	40,499.85	50,000.00
31996 · INDIRECT COSTS RECEIPTS	270,297.24	392,040.62
31997 · RENT	41,493.00	40,000.00
31999 · MISC. REVENUES	20,596.85	22,000.00
33111 · SEEK FUNDS/ADA	100,416.00	198,687.70
31100 · UNRESTRICTED INCOME - Other	8,037.62	8,000.00
Total 31100 · UNRESTRICTED INCOME	1,037,326.99	1,206,402.97
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	28,084.35	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	1,368,221.77	1,345,852.00
Total 31310 · SLOTS/TUITION/BUY-IN	1,396,306.12	1,345,852.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,066,283.32	1,748,362.30
34500 · FEDERAL RECEIPTS	1,198,731.45	2,705,392.31
Total 33000 · RESTRICTED RECEIPTS	2,265,014.77	4,453,754.61
Total Income	4,705,861.88	7,196,936.17
Gross Profit	4,705,861.88	7,196,936.17
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,324,097.78	2,231,360.36
40130 · CLASSIFIED PERSONNEL	874,200.97	1,530,637.44
Total 40100 · PERSONNEL	2,198,298.75	3,761,997.80
40120 · SUBSTITUTE TEACHERS	20,680.00	59,600.00
40200 · FRINGE		
40211 · LIFE INSURANCE	96.13	194.25
40221 · SOC SEC TAX	52,226.28	94,899.70
40222 · MEDICARE TAX	30,414.47	54,136.54
40231 · TEACHER RETIREMENT	86,592.72	163,932.79
40232 · COUNTY RETIREMENT	179,864.18	325,310.07
40233 · HEALTH INSURANCE	56,806.95	123,036.37
40253 · UNEMPLOYMENT	1,157.81	11,225.68
40260 · WORKERS COMPENSATION	16,980.05	14,395.27
40291 · SICK LEAVE PROGRAM	0.00	25,000.00
40294 · ADMININSTRATIVE COST - INS	795.81	1,487.85
Total 40200 · FRINGE	424,934.40	813,618.52

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	37,110.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	51,952.36	205,599.70
40331 · AUDIT	16,200.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	25,920.00
40333 · PAYROLL SERVICES	22,497.44	14,500.00
40340 · TECHNICAL SERVICES	42,014.70	46,969.00
40300 · PROFESSIONAL SERVICES - Other	0.00	1,500.00
Total 40300 · PROFESSIONAL SERVICES	169,774.50	350,238.70
40335 · CONTRACTED SERVICE	48,598.33	190,320.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,157.97	0.00
40420 · MOWING	7,415.00	12,000.00
40421 · SANITATION SERVICE	3,328.17	5,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	91,238.42	104,000.00
40441 · RENT	46,493.00	67,355.00
40620 · UTILITIES - GAS/ELECTRIC	28,670.38	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	15,025.20	21,152.25
40733 · FURNITURE	1,805.95	3,000.00
40734 · COMPUTERS	19,719.95	24,115.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	1,443.20	500.00
40850 · BUILDING REPAIR FUND	8,229.96	47,376.96
Total 40400 · REPAIR/MAINTENANCE	224,527.20	326,499.21
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	20,441.66	28,000.00
40522 · PROPERTY INSURANCE	17,972.01	9,000.00
40529 · BONDING INSURANCE	308.11	580.00
Total 40500 · INSURANCE	38,721.78	37,580.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	1,010.63	1,280.00
40531 · POSTAGE	1,522.27	3,050.00
40532 · TELEPHONE	9,751.91	15,849.00
40540 · ADVERTISING	499.00	2,600.00
40550 · PRINTING	12,146.56	21,900.00
40605 · FOOD	9,328.16	19,440.00
40610 · SUPPLIES	77,204.66	204,801.01
40615 · JANITORIAL SUPPLIES	2,259.89	7,500.00
40600 · OFFICE EXPENSE - Other	80.46	0.00
Total 40600 · OFFICE EXPENSE	113,803.54	276,420.01
40650 · TECH RELATED SUPPLIES	0.00	495.00

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40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	262,272.83	360,599.00
40339 · REGISTRATION FEE	30,786.92	45,968.08
40580 · TRAVEL	178,052.41	335,116.93
40640 · BOOKS/PERIODICALS	62,083.98	21,087.23
40740 · PARTICIPATION INCENTIVE	0.00	900.00
40895 · REFUNDS	35.00	0.00
Total 40700 · PROGRAM EXPENSES	533,231.14	763,671.24
40720 · Interest on Loan	2,934.61	0.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	15,759.96	27,984.00
40830 · DISTRICT RECORD FEE	15,000.00	30,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	913.51	0.00
40933 · INDIRECT COSTS	261,558.74	465,891.29
40800 · OTHER EXPENSES - Other	0.00	9,214.00
Total 40800 · OTHER EXPENSES	293,232.21	533,089.29
40840 · CONTINGENCY	0.00	83,406.40
Total Expense	4,068,736.46	7,196,936.17
Net Income	**637,125.42**	**0.00**