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

	TOTAL	
	Jul '18 - Mar 19	Budget
Income		
30999 · BEGINNING BALANCE	7,214.00	190,926.59
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	75,907.72	116,306.00
31111 · MEMBERSHIPS	165,910.97	203,410.96
31125 · MEMBERSHIP DUES - NKSR	13,000.00	13,000.00
31510 · INTEREST	20,438.58	10,000.00
31636 · REGISTRATIONS	63,163.00	40,000.00
31800 · LOCAL GRANT RECEIPTS	325,320.22	111,957.69
31980 · REFUNDS & REIMBURSEMENTS	17,749.35	1,000.00
31981 · KEDC REBATE (KPC) &GRREC (AEPA)	40,499.85	50,000.00
31996 · INDIRECT COSTS RECEIPTS	305,453.56	392,040.62
31997 · RENT	41,493.00	40,000.00
31999 · MISC. REVENUES	26,572.17	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	1,203,962.04	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	1,383,558.72	1,345,852.00
Total 31310 · SLOTS/TUITION/BUY-IN	1,411,643.07	1,345,852.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,215,894.47	2,019,379.34
34500 · FEDERAL RECEIPTS	1,300,209.71	2,705,392.31
Total 33000 · RESTRICTED RECEIPTS	2,516,104.18	4,724,771.65
Total Income	5,138,923.29	7,467,953.21
Gross Profit	5,138,923.29	7,467,953.21
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,489,492.55	2,340,860.36
40130 · CLASSIFIED PERSONNEL	991,482.99	1,530,637.44
Total 40100 · PERSONNEL	2,480,975.54	3,871,497.80
40120 · SUBSTITUTE TEACHERS	20,680.00	59,600.00
40200 · FRINGE		
40211 · LIFE INSURANCE	108.30	194.25
40221 · SOC SEC TAX	59,155.58	94,899.70
40222 · MEDICARE TAX	34,319.65	55,724.29
40231 · TEACHER RETIREMENT	97,775.23	167,217.79
40232 · COUNTY RETIREMENT	203,885.26	325,310.07
40233 · HEALTH INSURANCE	63,989.98	123,036.37
40253 · UNEMPLOYMENT	1,157.81	11,433.28
40260 · WORKERS COMPENSATION	16,980.05	14,756.62
40291 · SICK LEAVE PROGRAM	0.00	25,000.00
40294 · ADMININSTRATIVE COST - INS	896.55	1,487.85
Total 40200 · FRINGE	478,268.41	819,060.22

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	37,110.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	57,243.68	205,599.70
40331 · AUDIT	16,700.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	25,920.00
40333 · PAYROLL SERVICES	25,498.45	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	178,566.83	350,238.70
40335 · CONTRACTED SERVICE	50,347.58	190,320.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,593.67	0.00
40420 · MOWING	7,415.00	12,000.00
40421 · SANITATION SERVICE	3,509.23	5,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	86,697.15	104,000.00
40441 · RENT	46,493.00	67,355.00
40620 · UTILITIES - GAS/ELECTRIC	33,399.42	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	15,105.20	21,152.25
40733 · FURNITURE	12,582.89	3,000.00
40734 · COMPUTERS	19,719.95	24,115.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	1,443.20	500.00
40850 · BUILDING REPAIR FUND	8,600.81	47,376.96
Total 40400 · REPAIR/MAINTENANCE	236,559.52	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	1,529.12	3,050.00
40532 · TELEPHONE	10,939.40	15,849.00
40540 · ADVERTISING	499.00	2,600.00
40550 · PRINTING	12,564.85	21,900.00
40605 · FOOD	10,238.34	19,440.00
40610 · SUPPLIES	89,103.34	204,801.01
40615 · JANITORIAL SUPPLIES	2,259.89	7,500.00
40600 · OFFICE EXPENSE - Other	80.46	0.00
Total 40600 · OFFICE EXPENSE	128,225.03	276,420.01
40650 · TECH RELATED SUPPLIES	164.77	495.00

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40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	290,520.52	496,599.00
40339 · REGISTRATION FEE	33,324.92	45,968.08
40580 · TRAVEL	186,803.02	335,116.93
40640 · BOOKS/PERIODICALS	62,179.33	21,087.23
40740 · PARTICIPATION INCENTIVE	0.00	900.00
40895 · REFUNDS	35.00	0.00
Total 40700 · PROGRAM EXPENSES	572,862.79	899,671.24
40720 · Interest on Loan	3,900.69	0.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	15,969.96	27,984.00
40830 · DISTRICT RECORD FEE	15,000.00	30,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES	1,958.14	0.00
40933 · INDIRECT COSTS	295,133.91	485,966.63
40800 · OTHER EXPENSES - Other	0.00	9,214.00
Total 40800 · OTHER EXPENSES	328,062.01	553,164.63
40840 · CONTINGENCY	0.00	83,406.40
Total Expense	4,517,334.95	7,467,953.21
Net Income	**621,588.34**	**0.00**