

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

	TOTAL	
	Jul '18 - Apr 19	Budget
Income		
30999 · BEGINNING BALANCE	7,214.00	190,926.59
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	77,612.13	116,306.00
31111 · MEMBERSHIPS	165,910.97	203,410.96
31125 · MEMBERSHIP DUES - NKS	13,000.00	13,000.00
31510 · INTEREST	23,046.96	10,000.00
31636 · REGISTRATIONS	63,285.00	40,000.00
31800 · LOCAL GRANT RECEIPTS	324,184.51	111,957.69
31980 · REFUNDS & REIMBURSEMENTS	17,843.45	1,000.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	40,499.85	50,000.00
31996 · INDIRECT COSTS RECEIPTS	338,980.09	392,040.62
31997 · RENT	41,493.00	40,000.00
31999 · MISC. REVENUES	26,572.17	22,000.00
33111 · SEEK FUNDS/ADA	150,624.00	198,687.70
31100 · UNRESTRICTED INCOME - Other	8,037.62	8,000.00
Total 31100 · UNRESTRICTED INCOME	1,291,089.75	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	1,443,472.88	1,345,852.00
Total 31310 · SLOTS/TUITION/BUY-IN	1,471,557.23	1,345,852.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,386,744.14	2,019,379.34
34500 · FEDERAL RECEIPTS	1,398,833.70	2,705,392.31
Total 33000 · RESTRICTED RECEIPTS	2,785,577.84	4,724,771.65
Total Income	5,555,438.82	7,467,953.21
Gross Profit	5,555,438.82	7,467,953.21
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,655,131.81	2,343,136.21
40130 · CLASSIFIED PERSONNEL	1,101,374.38	1,530,637.44
Total 40100 · PERSONNEL	2,756,506.19	3,873,773.65
40120 · SUBSTITUTE TEACHERS	20,680.00	59,600.00
40200 · FRINGE		
40211 · LIFE INSURANCE	120.47	194.64
40221 · SOC SEC TAX	65,640.41	94,899.70
40222 · MEDICARE TAX	38,126.33	55,757.29
40231 · TEACHER RETIREMENT	119,018.60	167,584.32
40232 · COUNTY RETIREMENT	226,130.07	325,310.07
40233 · HEALTH INSURANCE	71,173.01	123,369.61
40253 · UNEMPLOYMENT	5,375.94	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	997.29	1,491.09
Total 40200 · FRINGE	543,562.17	819,796.62

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	37,110.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	60,163.95	205,599.70
40331 · AUDIT	16,700.00	19,000.00
40332 · SPECIAL INITIATIVE	0.00	25,920.00
40333 · PAYROLL SERVICES	28,295.02	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	184,283.67	350,238.70
40335 · CONTRACTED SERVICE	59,274.49	190,320.00
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,593.67	0.00
40420 · MOWING	7,415.00	12,000.00
40421 · SANITATION SERVICE	4,162.25	5,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	100,853.39	104,000.00
40441 · RENT	46,493.00	67,355.00
40620 · UTILITIES - GAS/ELECTRIC	37,270.50	42,000.00
40648 · SOFTWARE/SOFTWARE MAINT	18,617.20	21,152.25
40733 · FURNITURE	14,227.73	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	260,396.70	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	636.92	580.00
Total 40500 · INSURANCE	39,050.59	37,580.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	1,010.63	1,280.00
40531 · POSTAGE	1,829.12	3,050.00
40532 · TELEPHONE	11,492.12	15,849.00
40540 · ADVERTISING	499.00	2,600.00
40550 · PRINTING	14,907.20	21,500.00
40605 · FOOD	12,179.75	19,200.00
40610 · SUPPLIES	98,635.77	202,501.01
40615 · JANITORIAL SUPPLIES	2,424.43	7,500.00
40600 · OFFICE EXPENSE - Other	80.46	0.00
Total 40600 · OFFICE EXPENSE	143,058.48	273,480.01

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40650 • TECH RELATED SUPPLIES	164.77	422.75
40700 • PROGRAM EXPENSES		
40320 • EDUCATIONAL SERVICES	339,443.42	496,599.00
40339 • REGISTRATION FEE	61,836.92	45,968.08
40580 • TRAVEL	191,986.65	335,116.93
40640 • BOOKS/PERIODICALS	63,452.65	21,087.23
40740 • PARTICIPATION INCENTIVE	0.00	900.00
40895 • REFUNDS	35.00	0.00
Total 40700 • PROGRAM EXPENSES	656,754.64	899,671.24
40720 • Interest on Loan	5,152.09	0.00
40800 • OTHER EXPENSES		
40810 • DUES AND FEES	23,708.96	27,984.00
40830 • DISTRICT RECORD FEE	22,500.00	30,000.00
40899 • OTHER MIISCELLANEOUS EXPENSES	913.51	0.00
40933 • INDIRECT COSTS	328,524.10	485,966.63
40800 • OTHER EXPENSES - Other	0.00	9,214.00
Total 40800 • OTHER EXPENSES	375,646.57	553,164.63
40840 • CONTINGENCY	0.00	83,406.40
Total Expense	5,044,530.36	7,467,953.21
Net Income	510,908.46	0.00