

Northern Kentucky Cooperative for Educational Services
Budget vs. Actual by Programs/Board
July through August 2017

		TOTAL	
		Jul - Aug 17	Budget
Income			
31100 · UNRESTRICTED INCOME			
31055 · VI RECEIPTS	10,753.42	0.00	
31111 · MEMBERSHIPS	184,288.93	143,688.02	
31125 · MEMBERSHIP DUES - NKSR	0.00	11,000.00	
31510 · INTEREST	707.79	899.95	
31636 · REGISTRATIONS	26,795.00	22,810.00	
31800 · LOCAL GRANT RECEIPTS	16,823.75	16,425.50	
31913 · SPONSORSHIP	4,000.00	0.00	
31980 · REFUNDS & REIMBURSEMENTS	19,485.69	4,774.90	
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	16,570.16	6,552.12	
31996 · INDIRECT COSTS RECEIPTS	26,165.68	56,795.55	
31999 · MISC. REVENUES	3,085.00	0.00	
Total 31100 · UNRESTRICTED INCOME	308,675.42	262,946.04	
31310 · SLOTS/TUITION/BUY-IN			
31311 · NKCES/MENTAL HEALTH THERAPY	12,572.16	0.00	
31310 · SLOTS/TUITION/BUY-IN - Other	612,345.34	180,065.45	
Total 31310 · SLOTS/TUITION/BUY-IN	624,917.50	180,065.45	
32000 · GRANT RECEIPTS	5,268.00	0.00	
33000 · RESTRICTED RECEIPTS			
33200 · STATE RECEIPTS	101,965.72	1,531,293.67	
34500 · FEDERAL RECEIPTS	113,058.74	817,058.49	
Total 33000 · RESTRICTED RECEIPTS	215,024.46	2,348,352.16	
Total Income	1,153,885.38	2,791,363.65	
Expense			
40100 · PERSONNEL			
40110 · CERTIFIED PERSONNEL	281,850.96	632,117.20	
40130 · CLASSIFIED PERSONNEL	196,134.73	872,443.99	
Total 40100 · PERSONNEL	477,985.69	1,504,561.19	
40200 · FRINGE			
40211 · LIFE INSURANCE	6.99	20.15	
40221 · SOC SEC TAX	11,846.61	53,783.53	
40222 · MEDICARE TAX	6,640.08	21,177.81	
40231 · TEACHER RETIREMENT	23,519.51	37,003.47	
40232 · COUNTY RETIREMENT	34,042.23	165,935.39	
40233 · HEALTH INSURANCE	5,353.60	11,594.13	
40253 · UNEMPLOYMENT	1,186.41	13,675.86	
40260 · WORKERS COMPENSATION	12,381.00	3,325.99	
40294 · ADMININSTRATIVE COST - INS	57.85	130.43	
Total 40200 · FRINGE	95,034.28	306,646.76	
40300 · PROFESSIONAL SERVICES			
40330 · OTHER PROFESSIONAL SERVICES	36,752.84	136,799.37	
40331 · AUDIT	2,800.00	0.00	
40332 · SPECIAL INITIATIVE	3,900.00	6,644.00	

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40333 · PAYROLL SERVICES	0.00	1,399.12
40340 · TECHNICAL SERVICES	5,600.00	9,490.10
40300 · PROFESSIONAL SERVICES - Other	192.00	0.00
Total 40300 · PROFESSIONAL SERVICES	49,244.84	154,332.59
40335 · CONTRACTED SERVICE	24,745.03	40,639.69
40400 · REPAIR/MAINTENANCE		
40411 · WATER	330.19	0.00
40420 · MOWING	2,380.00	1,320.00
40421 · SANITATION SERVICE	775.10	998.39
40430 · FACILITIES/REPAIR/MAINTENANCE	9,619.80	8,849.63
40441 · RENT	0.00	8,000.00
40620 · UTILITIES - GAS/ELECTRIC	2,094.37	4,030.49
40648 · SOFTWARE/SOFTWARE MAINT	7,390.20	5,966.55
40733 · FURNITURE	0.00	512.99
40734 · COMPUTERS	0.00	3,138.00
Total 40400 · REPAIR/MAINTENANCE	22,589.66	32,816.05
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	17,330.00	28,995.00
40522 · PROPERTY INSURANCE	17,330.00	4,350.00
Total 40500 · INSURANCE	34,660.00	33,345.00
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	0.00	291.00
40531 · POSTAGE	620.53	200.00
40532 · TELEPHONE	3,672.53	1,493.88
40540 · ADVERTISING	499.00	499.00
40550 · PRINTING	345.70	1,596.40
40605 · FOOD	1,410.96	6,279.61
40610 · SUPPLIES	28,072.62	36,667.53
40615 · JANITORIAL SUPPLIES	21.87	3,090.49
Total 40600 · OFFICE EXPENSE	34,643.21	50,117.91
40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	120,525.35	72,029.00
40339 · REGISTRATION FEE	999.00	8,758.24
40580 · TRAVEL	8,072.57	187,259.66
40581 · TRAVEL/TRAINING	965.37	0.00
40640 · BOOKS/PERIODICALS	0.00	9,217.67
40895 · REFUNDS	6,689.05	100.00
Total 40700 · PROGRAM EXPENSES	137,251.34	277,364.57
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	435.66	239.00
40933 · INDIRECT COSTS	23,959.50	183,939.93
Total 40800 · OTHER EXPENSES	24,395.16	184,178.93
Total Expense	900,549.21	2,584,002.69
Net Income	253,336.17	207,360.96