

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

	<u>TOTAL</u>	
	<u>Jul - Dec 17</u>	<u>Budget</u>
Income		
30999 · BEGINNING BALANCE	0.00	868,077.18
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	54,152.12	116,137.17
31111 · MEMBERSHIPS	203,177.20	242,777.20
31510 · INTEREST	3,600.50	6,000.00
31636 · REGISTRATIONS	40,595.00	56,046.52
31800 · LOCAL GRANT RECEIPTS	15,536.88	71,795.59
31913 · SPONSORSHIP	5,500.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	36,338.35	35,000.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	29,352.78	50,500.00
31996 · INDIRECT COSTS RECEIPTS	179,387.44	330,414.61
31997 · RENT	5,100.00	20,000.00
31999 · MISC. REVENUES	4,202.30	0.00
33111 · SEEK FUNDS/ADA	72,354.36	205,560.00
31100 · UNRESTRICTED INCOME - Other	8.06	0.00
Total 31100 · UNRESTRICTED INCOME	<u>649,304.99</u>	<u>1,134,231.09</u>
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	13,127.04	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	714,491.26	1,377,296.00
Total 31310 · SLOTS/TUITION/BUY-IN	<u>727,618.30</u>	<u>1,377,296.00</u>
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	649,177.89	1,486,138.80
34500 · FEDERAL RECEIPTS	765,341.91	2,117,991.20
Total 33000 · RESTRICTED RECEIPTS	<u>1,414,519.80</u>	<u>3,604,130.00</u>
Total Income	<u>2,791,443.09</u>	<u>6,983,734.27</u>
Gross Profit	2,791,443.09	6,983,734.27
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	911,166.15	2,105,264.40
40130 · CLASSIFIED PERSONNEL	664,206.02	1,417,666.16
Total 40100 · PERSONNEL	<u>1,575,372.17</u>	<u>3,522,930.56</u>
40200 · FRINGE		
40211 · LIFE INSURANCE	24.96	120.06
40221 · SOC SEC TAX	37,705.41	87,587.56
40222 · MEDICARE TAX	21,849.15	50,814.36
40231 · TEACHER RETIREMENT	65,993.81	139,204.10
40232 · COUNTY RETIREMENT	115,649.45	273,814.74
40233 · HEALTH INSURANCE	18,014.47	95,300.56
40253 · UNEMPLOYMENT	5,354.88	34,676.62
40260 · WORKERS COMPENSATION	12,381.00	13,114.94
40291 · SICK LEAVE PROGRAM	0.00	44,000.00
40294 · ADMININSTRATIVE COST - INS	206.56	939.42
Total 40200 · FRINGE	<u>277,179.69</u>	<u>739,572.36</u>

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	0.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	93,515.25	231,503.27
40331 · AUDIT	12,800.00	13,000.00
40332 · SPECIAL INITIATIVE	3,900.00	8,644.00
40333 · PAYROLL SERVICES	4,595.97	10,280.00
40340 · TECHNICAL SERVICES	22,600.00	46,500.00
40300 · PROFESSIONAL SERVICES - Other	9,303.11	13,313.00
Total 40300 · PROFESSIONAL SERVICES	<u>146,714.33</u>	<u>359,990.27</u>
40335 · CONTRACTED SERVICE	69,706.76	99,528.68
40400 · REPAIR/MAINTENANCE		
40411 · WATER	904.34	400.00
40420 · MOWING	6,520.00	14,500.00
40421 · SANITATION SERVICE	1,716.77	7,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	30,890.11	66,498.00
40441 · RENT	5,100.00	28,400.00
40620 · UTILITIES - GAS/ELECTRIC	13,477.23	43,000.00
40648 · SOFTWARE/SOFTWARE MAINT	12,943.16	21,000.00
40733 · FURNITURE	0.00	9,000.00
40734 · COMPUTERS	239.85	13,057.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	0.00	2,056.00
40850 · BUILDING REPAIR FUND	3,401.23	80,000.00
Total 40400 · REPAIR/MAINTENANCE	<u>75,192.69</u>	<u>284,911.00</u>
40500 · INSURANCE		
40520 · LIABILITY INSURANCE	17,330.00	29,619.22
40522 · PROPERTY INSURANCE	17,330.00	9,000.00
40529 · BONDING INSURANCE	0.00	550.00
Total 40500 · INSURANCE	<u>34,660.00</u>	<u>39,169.22</u>
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	291.00	1,000.00
40531 · POSTAGE	1,252.69	2,450.00
40532 · TELEPHONE	9,425.03	16,350.00
40540 · ADVERTISING	499.00	2,600.00
40550 · PRINTING	13,657.82	17,250.44
40605 · FOOD	9,424.48	16,500.00
40610 · SUPPLIES	63,378.68	110,034.00
40615 · JANITORIAL SUPPLIES	2,763.33	8,200.00
40600 · OFFICE EXPENSE - Other	0.00	20,183.30
Total 40600 · OFFICE EXPENSE	<u>100,692.03</u>	<u>194,567.74</u>

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40700 · PROGRAM EXPENSES		
40320 · EDUCATIONAL SERVICES	126,802.35	111,610.24
40338 · REGISTRATION FEES	340.84	2,400.00
40339 · REGISTRATION FEE	13,349.70	16,025.00
40580 · TRAVEL	58,551.44	276,122.16
40581 · TRAVEL/TRAINING	32,304.24	140,000.00
40640 · BOOKS/PERIODICALS	7,768.56	18,774.65
40700 · PROGRAM EXPENSES - Other	0.00	3,800.00
Total 40700 · PROGRAM EXPENSES	<u>239,117.13</u>	<u>568,732.05</u>
40721 · DEPRECIATION	0.00	61,000.00
40800 · OTHER EXPENSES		
40810 · DUES AND FEES	15,712.66	17,000.00
40830 · DISTRICT RECORD FEE	56,250.00	50,000.00
40899 · OTHER MISCELLANEOUS EXPENSES	1,393.29	2,000.00
40933 · INDIRECT COSTS	172,358.82	407,046.68
40800 · OTHER EXPENSES - Other	0.00	11,268.06
Total 40800 · OTHER EXPENSES	<u>245,714.77</u>	<u>487,314.74</u>
40840 · CONTINGENCY	0.00	626,017.65
Total Expense	<u>2,764,349.57</u>	<u>6,983,734.27</u>
Net Income	<u><u>27,093.52</u></u>	<u><u>0.00</u></u>