

**Northern Kentucky Cooperative for Educational Services**  
**Budget vs. Actual by Programs/Board**  
July 2017 through January 2018

	TOTAL	
	Jul '17 - Jan 18	Budget
<b>Income</b>		
30999 · BEGINNING BALANCE	0.00	868,077.18
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	54,421.59	116,137.17
31111 · MEMBERSHIPS	223,177.20	222,777.20
31510 · INTEREST	5,672.96	6,000.00
31636 · REGISTRATIONS	43,270.00	56,046.52
31800 · LOCAL GRANT RECEIPTS	15,536.88	71,795.59
31913 · SPONSORSHIP	7,600.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	36,882.23	35,000.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	30,603.76	50,500.00
31996 · INDIRECT COSTS RECEIPTS	211,720.44	330,414.61
31997 · RENT	28,400.00	20,000.00
31999 · MISC. REVENUES	4,297.22	0.00
33111 · SEEK FUNDS/ADA	124,116.94	205,560.00
31100 · UNRESTRICTED INCOME - Other	8.06	0.00
<b>Total 31100 · UNRESTRICTED INCOME</b>	<b>785,707.28</b>	<b>1,114,231.09</b>
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	28,542.44	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	1,359,164.70	1,377,296.00
<b>Total 31310 · SLOTS/TUITION/BUY-IN</b>	<b>1,387,707.14</b>	<b>1,377,296.00</b>
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	649,177.89	1,486,138.80
34500 · FEDERAL RECEIPTS	824,846.98	2,322,501.70
<b>Total 33000 · RESTRICTED RECEIPTS</b>	<b>1,474,024.87</b>	<b>3,808,640.50</b>
<b>Total Income</b>	<b>3,647,439.29</b>	<b>7,168,244.77</b>
<b>Gross Profit</b>	<b>3,647,439.29</b>	<b>7,168,244.77</b>
<b>Expense</b>		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,072,822.26	2,156,294.40
40130 · CLASSIFIED PERSONNEL	790,752.23	1,409,506.16
<b>Total 40100 · PERSONNEL</b>	<b>1,863,574.49</b>	<b>3,565,800.56</b>
40200 · FRINGE		
40211 · LIFE INSURANCE	36.94	338.06
40221 · SOC SEC TAX	44,764.91	87,081.64
40222 · MEDICARE TAX	25,833.70	51,435.67
40231 · TEACHER RETIREMENT	76,716.19	154,074.30
40232 · COUNTY RETIREMENT	137,751.49	272,249.65
40233 · HEALTH INSURANCE	26,455.05	111,450.56
40253 · UNEMPLOYMENT	6,962.49	34,466.62
40260 · WORKERS COMPENSATION	12,381.00	12,764.94
40291 · SICK LEAVE PROGRAM	0.00	44,000.00
40294 · ADMININSTRATIVE COST - INS	305.70	1,092.42
<b>Total 40200 · FRINGE</b>	<b>331,207.47</b>	<b>768,953.86</b>

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<b>40300 · PROFESSIONAL SERVICES</b>		
40319 · ADMINISTRATIVE SERVICES	0.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	98,174.19	241,103.27
40331 · AUDIT	15,600.00	13,000.00
40332 · SPECIAL INITIATIVE	3,900.00	8,644.00
40333 · PAYROLL SERVICES	5,641.24	10,280.00
40340 · TECHNICAL SERVICES	23,864.00	40,500.00
40300 · PROFESSIONAL SERVICES - Other	9,187.11	13,313.00
<b>Total 40300 · PROFESSIONAL SERVICES</b>	<b>156,366.54</b>	<b>363,590.27</b>
40335 · CONTRACTED SERVICE	76,619.61	156,528.68
<b>40400 · REPAIR/MAINTENANCE</b>		
40411 · WATER	904.34	400.00
40420 · MOWING	6,520.00	14,500.00
40421 · SANITATION SERVICE	2,399.66	7,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	32,514.67	66,498.00
40441 · RENT	28,400.00	29,093.00
40620 · UTILITIES - GAS/ELECTRIC	19,133.07	43,000.00
40648 · SOFTWARE/SOFTWARE MAINT	13,261.91	21,000.00
40733 · FURNITURE	0.00	9,000.00
40734 · COMPUTERS	239.85	16,057.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	0.00	2,556.00
40850 · BUILDING REPAIR FUND	6,758.43	80,000.00
<b>Total 40400 · REPAIR/MAINTENANCE</b>	<b>110,131.93</b>	<b>289,104.00</b>
<b>40500 · INSURANCE</b>		
40520 · LIABILITY INSURANCE	17,330.00	29,719.22
40522 · PROPERTY INSURANCE	17,330.00	9,000.00
40529 · BONDING INSURANCE	0.00	550.00
<b>Total 40500 · INSURANCE</b>	<b>34,660.00</b>	<b>39,269.22</b>
<b>40600 · OFFICE EXPENSE</b>		
40440 · POSTAGE MACHINE RENTAL	291.00	1,000.00
40531 · POSTAGE	1,285.93	2,450.00
40532 · TELEPHONE	10,595.96	16,576.00
40540 · ADVERTISING	499.00	2,600.00
40550 · PRINTING	15,299.29	20,250.44
40605 · FOOD	9,884.05	17,800.00
40610 · SUPPLIES	67,679.23	142,534.00
40615 · JANITORIAL SUPPLIES	3,666.66	8,200.00
40600 · OFFICE EXPENSE - Other	0.00	20,183.30
<b>Total 40600 · OFFICE EXPENSE</b>	<b>109,201.12</b>	<b>231,593.74</b>

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<b>40700 · PROGRAM EXPENSES</b>		
40320 · EDUCATIONAL SERVICES	126,802.35	252,013.78
40338 · REGISTRATION FEES	340.84	7,850.00
40339 · REGISTRATION FEE	33,225.40	16,025.00
40580 · TRAVEL	93,552.57	291,219.16
40581 · TRAVEL/TRAINING	32,304.24	0.00
40640 · BOOKS/PERIODICALS	8,968.06	19,274.65
40700 · PROGRAM EXPENSES - Other	0.00	3,800.00
<b>Total 40700 · PROGRAM EXPENSES</b>	<u>295,193.46</u>	<u>590,182.59</u>
40721 · DEPRECIATION	0.00	61,000.00
<b>40800 · OTHER EXPENSES</b>		
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	204,670.26	415,936.14
40800 · OTHER EXPENSES - Other	39.00	11,268.06
<b>Total 40800 · OTHER EXPENSES</b>	<u>278,065.21</u>	<u>496,204.20</u>
40840 · CONTINGENCY	0.00	606,017.65
<b>Total Expense</b>	<u>3,255,019.83</u>	<u>7,168,244.77</u>
<b>Net Income</b>	<u><u>392,419.46</u></u>	<u><u>0.00</u></u>