

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

	TOTAL	
	Jul '17 - Apr 18	Budget
Income		
30999 · BEGINNING BALANCE	0.00	868,077.18
31100 · UNRESTRICTED INCOME		
31055 · VI RECEIPTS	96,857.92	116,137.17
31111 · MEMBERSHIPS	223,177.20	222,777.20
31510 · INTEREST	10,414.11	6,000.00
31636 · REGISTRATIONS	44,245.00	56,046.52
31800 · LOCAL GRANT RECEIPTS	129,036.84	71,795.59
31913 · SPONSORSHIP	6,550.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	39,739.00	35,000.00
31981 · KEDC REBATE (KPC) & GRREC (AEPA)	31,388.59	50,500.00
31996 · INDIRECT COSTS RECEIPTS	305,791.51	330,414.61
31997 · RENT	28,400.00	20,000.00
31999 · MISC. REVENUES	1,016.67	0.00
33111 · SEEK FUNDS/ADA	175,879.52	205,561.00
31100 · UNRESTRICTED INCOME - Other	8.06	0.00
Total 31100 · UNRESTRICTED INCOME	1,092,504.42	1,114,232.09
31310 · SLOTS/TUITION/BUY-IN		
31311 · NKCES/MENTAL HEALTH THERAPY	28,542.44	0.00
31310 · SLOTS/TUITION/BUY-IN - Other	1,461,011.61	1,377,296.00
Total 31310 · SLOTS/TUITION/BUY-IN	1,489,554.05	1,377,296.00
33000 · RESTRICTED RECEIPTS		
33200 · STATE RECEIPTS	1,165,966.56	1,486,138.80
34500 · FEDERAL RECEIPTS	1,321,317.87	2,322,501.70
Total 33000 · RESTRICTED RECEIPTS	2,487,284.43	3,808,640.50
Total Income	5,069,342.90	7,168,245.77
Gross Profit	5,069,342.90	7,168,245.77
Expense		
40100 · PERSONNEL		
40110 · CERTIFIED PERSONNEL	1,596,466.00	2,142,408.40
40130 · CLASSIFIED PERSONNEL	1,158,674.41	1,409,506.16
Total 40100 · PERSONNEL	2,755,140.41	3,551,914.56
40120 · SUBSTITUTE TEACHERS	932.50	19,300.00
40200 · FRINGE		
40211 · LIFE INSURANCE	152.28	146.06
40221 · SOC SEC TAX	66,870.00	87,081.64
40222 · MEDICARE TAX	38,148.35	51,219.17
40231 · TEACHER RETIREMENT	113,499.90	151,445.30
40232 · COUNTY RETIREMENT	204,154.04	272,249.65
40233 · HEALTH INSURANCE	72,878.33	114,511.56
40253 · UNEMPLOYMENT	14,689.91	34,466.62
40260 · WORKERS COMPENSATION	12,381.00	12,731.84
40291 · SICK LEAVE PROGRAM	0.00	44,000.00
40294 · ADMININSTRATIVE COST - INS	944.83	1,112.42
Total 40200 · FRINGE	523,718.64	768,964.26

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40300 · PROFESSIONAL SERVICES		
40319 · ADMINISTRATIVE SERVICES	36,750.00	36,750.00
40330 · OTHER PROFESSIONAL SERVICES	123,094.40	235,608.40
40331 · AUDIT	15,600.00	13,000.00
40332 · SPECIAL INITIATIVE	3,900.00	8,644.00
40333 · PAYROLL SERVICES	13,187.63	10,280.00
40340 · TECHNICAL SERVICES	24,763.99	40,500.00
40300 · PROFESSIONAL SERVICES - Other	9,187.11	13,313.00
Total 40300 · PROFESSIONAL SERVICES	226,483.13	358,095.40
40335 · CONTRACTED SERVICE	89,515.55	150,528.68
40400 · REPAIR/MAINTENANCE		
40411 · WATER	1,311.63	400.00
40420 · MOWING	6,520.00	14,500.00
40421 · SANITATION SERVICE	3,510.72	7,000.00
40430 · FACILITIES/REPAIR/MAINTENANCE	48,894.76	66,498.00
40441 · RENT	28,400.00	29,093.00
40620 · UTILITIES - GAS/ELECTRIC	33,190.16	43,000.00
40648 · SOFTWARE/SOFTWARE MAINT	16,660.66	21,000.00
40733 · FURNITURE	1,812.69	9,000.00
40734 · COMPUTERS	5,335.85	16,057.00
40735 · OTHER INSTRUCTIONAL EQUIPMENT	0.00	2,556.00
40850 · BUILDING REPAIR FUND	6,758.43	80,000.00
Total 40400 · REPAIR/MAINTENANCE	152,394.90	289,104.00
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	34,660.00	39,169.22
40600 · OFFICE EXPENSE		
40440 · POSTAGE MACHINE RENTAL	291.00	1,000.00
40531 · POSTAGE	2,237.56	2,450.00
40532 · TELEPHONE	16,078.93	16,350.00
40540 · ADVERTISING	2,709.83	2,600.00
40550 · PRINTING	18,240.75	17,750.44
40605 · FOOD	13,727.75	20,350.00
40610 · SUPPLIES	88,646.05	148,926.00
40615 · JANITORIAL SUPPLIES	3,903.78	8,200.00
40600 · OFFICE EXPENSE - Other	0.00	20,183.30
Total 40600 · OFFICE EXPENSE	145,835.65	237,809.74

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40700 · PROGRAM EXPENSES			
40320 · EDUCATIONAL SERVICES		126,802.35	252,013.78
40338 · REGISTRATION FEES		340.84	4,050.00
40339 · REGISTRATION FEE		36,391.40	20,625.00
40580 · TRAVEL		117,343.58	290,122.16
40581 · TRAVEL/TRAINING		32,304.24	0.00
40640 · BOOKS/PERIODICALS		12,884.01	19,274.65
40895 · REFUNDS		20,332.49	1.00
40700 · PROGRAM EXPENSES - Other		0.00	3,800.00
Total 40700 · PROGRAM EXPENSES		346,398.91	589,886.59
40721 · DEPRECIATION		0.00	61,000.00
40800 · OTHER EXPENSES			
40810 · DUES AND FEES		25,169.84	17,000.00
40830 · DISTRICT RECORD FEE		81,250.00	50,000.00
40899 · OTHER MIISCELLANEOUS EXPENSES		1,622.37	2,000.00
40933 · INDIRECT COSTS		294,011.72	416,187.61
40800 · OTHER EXPENSES - Other		78.00	11,268.06
Total 40800 · OTHER EXPENSES		402,131.93	496,455.67
40840 · CONTINGENCY		0.00	606,017.65
Total Expense		4,677,211.62	7,168,245.77
Net Income		392,131.28	0.00