Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	0010 - Operations		0015 - Grants Consortium		1100 - RSP		Total 1310 - ESL Local		1415 - NKU Regional Co...	
	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget
Income										
31055 · VI RECEIPTS	0.00		0.00		0.00		0.00		0.00	0.00
31060 · MILEAGE	0.00		0.00		0.00		0.00		0.00	0.00
31310 · SLOTS/TUITION	0.00		0.00		3,070.20	0.00	0.00	0.00	0.00	0.00
31636 · REGISTRATIONS	0.00	0.00	0.00		0.00		0.00		0.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
31981 · KEDC REBATE (KPC)	11,219.65	0.00	0.00		0.00		0.00		0.00	0.00
31996 · INDIRECT COSTS RECEIPTS	20,508.75	0.00	0.00	0.00	0.00		0.00		0.00	0.00
33200 · STATE RECEIPTS	0.00		0.00		0.00		0.00		0.00	0.00
34500 · FEDERAL RECEIPTS	0.00		0.00		0.00		0.00		0.00	0.00
Total Income	31,728.40	0.00	0.00	0.00	3,070.20	0.00	0.00	0.00	0.00	0.00
Gross Profit	31,728.40	0.00	0.00	0.00	3,070.20	0.00	0.00	0.00	0.00	0.00
Expense										
40110 · CERTIFIED PERSONNEL	5,806.54	0.00	5,636.06	0.00	54,627.74	0.00	6,375.77	0.00	0.00	0.00
40130 · CLASSIFIED PERSONNEL	9,441.64	0.00	0.00		21,042.96	0.00	0.00	0.00	3,400.00	0.00
40221 · SOC SEC TAX	825.36	0.00	0.00		1,125.10	0.00	0.00	0.00	185.36	0.00
40222 · MEDICARE TAX	263.67	0.00	69.68	0.00	927.64	0.00	81.00	0.00	43.36	0.00
40231 · TEACHER RETIREMENT	174.18	0.00	169.08	0.00	1,638.80	0.00	99.34	0.00	0.00	
40232 · COUNTY RETIREMENT	2,434.41	0.00	0.00		3,589.91	0.00	0.00	0.00	580.04	0.00
40291 · SICK LEAVE PROGRAM	4,828.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
40320 · EDUCATIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40330 · OTHER PROFESSIONAL SERVICES	3,653.58	0.00	0.00		34.95	0.00	0.00		0.00	0.00
40333 · PAYROLL SERVICES	446.35	0.00	0.00		350.71	0.00	0.00		0.00	0.00
40335 · CONTRACTED SERVICE	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00
40339 · REGISTRATION FEE	100.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00
40340 · TECHNICAL SERVICES	71.63	0.00	4.78	0.00	105.08	0.00	7.16	0.00	0.00	0.00
40420 · MOWING	544.50	0.00	0.00		1,105.50	0.00	0.00		0.00	0.00
40421 · SANITATION SERVICE	168.72	0.00	0.00		0.00	0.00	0.00		0.00	0.00
40430 · FACILITIES/REPAIR/MAINTENANCE	767.65	0.00	0.00		162.56	0.00	0.00		0.00	0.00
40440 · POSTAGE MACHINE RENTAL	291.00	0.00	0.00		0.00		0.00		0.00	0.00
40531 · POSTAGE	68.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
40532 · TELEPHONE	90.29	0.00	26.21	0.00	106.51	0.00	43.69	0.00	0.00	0.00
40550 · PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40580 · TRAVEL	0.00	0.00	0.00	0.00	54.60	0.00	0.00	0.00	0.00	0.00
40605 · FOOD	659.52	0.00	471.29	0.00	132.95	0.00	0.00	0.00	0.00	0.00
40610 · SUPPLIES	507.00	0.00	0.00	0.00	937.48	0.00	0.00	0.00	0.00	0.00
40615 · JANITORIAL SUPPLIES	0.00	0.00	0.00		144.89	0.00	0.00		0.00	0.00
40620 · UTILITIES - GAS/ELECTRIC	916.28	0.00	0.00		1,860.34	0.00	0.00		0.00	0.00
40640 · BOOKS/PERIODICALS	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	0010 - Operations		0015 - Grants Consortium		1100 - RSP		Total 1310 - ESL Local		1415 - NKU Regional Co...	
	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget
40648 · SOFTWARE/SOFTWARE MAINT	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40933 · INDIRECT COSTS	0.00		0.00		6,156.34	0.00	462.49	0.00	336.70	0.00
Total Expense	32,103.32	0.00	6,377.10	0.00	94,104.06	0.00	7,069.45	0.00	4,545.46	0.00
Net Income	**-374.92**	**0.00**	**-6,377.10**	**0.00**	**-91,033.86**	**0.00**	**-7,069.45**	**0.00**	**-4,545.46**	**0.00**

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	Total 1509 - Professiona...		Total 1550 - Special Ed ...		1900 - VI Teacher		2010 - FRYSC State		2020 - PERS Effectivene...	
	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget
Income										
31055 · VI RECEIPTS	0.00		0.00		26,227.98	0.00	0.00		0.00	
31060 · MILEAGE	0.00		0.00		702.39	0.00	0.00		0.00	
31310 · SLOTS/TUITION	0.00		0.00		0.00		0.00		0.00	
31636 · REGISTRATIONS	0.00	0.00	500.00	0.00	0.00		0.00		0.00	
31980 · REFUNDS & REIMBURSEMENTS	0.00	0.00	167.28		0.00		0.00		0.00	
31981 · KEDC REBATE (KPC)	0.00		0.00		0.00		0.00		0.00	
31996 · INDIRECT COSTS RECEIPTS	0.00		0.00		2,154.46	0.00	0.00		0.00	
33200 · STATE RECEIPTS	0.00		0.00		0.00		39,773.70	0.00	0.00	
34500 · FEDERAL RECEIPTS	0.00		0.00		0.00		0.00		0.00	
Total Income	0.00	0.00	667.28	0.00	29,084.83	0.00	39,773.70	0.00	0.00	
Gross Profit	0.00	0.00	667.28	0.00	29,084.83	0.00	39,773.70	0.00	0.00	
Expense										
40110 · CERTIFIED PERSONNEL	0.00	0.00	0.00		4,584.96	0.00	31,677.76	0.00	7,147.80	
40130 · CLASSIFIED PERSONNEL	0.00	0.00	0.00		2,748.18	0.00	2,801.88	0.00	0.00	
40221 · SOC SEC TAX	0.00	0.00	0.00		161.10	0.00	160.03	0.00	0.00	
40222 · MEDICARE TAX	0.00	0.00	0.00		94.48	0.00	415.00	0.00	86.28	
40231 · TEACHER RETIREMENT	0.00	0.00	0.00		137.54	0.00	950.34	0.00	214.44	
40232 · COUNTY RETIREMENT	0.00	0.00	0.00		468.84	0.00	478.00	0.00	0.00	
40291 · SICK LEAVE PROGRAM	0.00		0.00		0.00		0.00		0.00	
40320 · EDUCATIONAL SERVICES	2,000.00	0.00	0.00		0.00		544.49	0.00	0.00	
40330 · OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
40333 · PAYROLL SERVICES	0.00		0.00		0.00		0.00		0.00	
40335 · CONTRACTED SERVICE	0.00		0.00		0.00		0.00		0.00	
40339 · REGISTRATION FEE	0.00		0.00		0.00		0.00		0.00	
40340 · TECHNICAL SERVICES	0.00		0.00		0.00		0.00		0.00	
40420 · MOWING	0.00		0.00		0.00		0.00		0.00	
40421 · SANITATION SERVICE	0.00		0.00		0.00		0.00		0.00	
40430 · FACILITIES/REPAIR/MAINTENANCE	0.00	0.00	0.00	0.00	0.00		0.00		0.00	
40440 · POSTAGE MACHINE RENTAL	0.00		0.00		0.00		0.00		0.00	
40531 · POSTAGE	22.95		0.00		0.00		0.00	0.00	0.00	
40532 · TELEPHONE	0.00		0.00		0.00		0.00		0.00	
40550 · PRINTING	0.00		0.00		0.00		0.00		0.00	
40580 · TRAVEL	0.00	0.00	0.00		109.59	0.00	0.00	0.00	0.00	
40605 · FOOD	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
40610 · SUPPLIES	0.00		0.00		0.00	0.00	0.00	0.00	0.00	
40615 · JANITORIAL SUPPLIES	0.00		0.00		0.00		0.00		0.00	
40620 · UTILITIES - GAS/ELECTRIC	0.00		0.00		0.00		0.00		0.00	
40640 · BOOKS/PERIODICALS	0.00		0.00	0.00	0.00		0.00		0.00	

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	Total 1509 - Professiona...		Total 1550 - Special Ed ...		1900 - VI Teacher		2010 - FRYSC State		2020 - PERS Effectivene...	
	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget
40648 · SOFTWARE/SOFTWARE MAINT	0.00		0.00	0.00	0.00		0.00		0.00	
40933 · INDIRECT COSTS	160.00	0.00	0.00	0.00	664.38	0.00	2,946.20	0.00	595.88	
Total Expense	2,182.95	0.00	0.00	0.00	8,969.07	0.00	39,973.70	0.00	8,044.40	
Net Income	**-2,182.95**	**0.00**	**667.28**	**0.00**	**20,115.76**	**0.00**	**-200.00**	**0.00**	**-8,044.40**	

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	Total 2710 - Leadership ...		2910 - DAIL		3010 - FRYSC - Fed		Total 3110 - IDEA		3210 - OVR Transition	
	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget
Income										
31055 · VI RECEIPTS	0.00		0.00		0.00		0.00		0.00	
31060 · MILEAGE	0.00		0.00		0.00		0.00		0.00	
31310 · SLOTS/TUITION	0.00		0.00		0.00		0.00		0.00	
31636 · REGISTRATIONS	0.00		0.00		0.00		0.00		0.00	
31980 · REFUNDS & REIMBURSEMENTS	0.00		0.00		0.00	0.00	0.00		0.00	
31981 · KEDC REBATE (KPC)	0.00		0.00		0.00		0.00		0.00	
31996 · INDIRECT COSTS RECEIPTS	0.00		0.00		0.00		0.00		0.00	
33200 · STATE RECEIPTS	0.00	0.00	44,550.32	0.00	0.00		0.00		1,532.34	
34500 · FEDERAL RECEIPTS	0.00		0.00		3,892.13	0.00	56,629.00	0.00	0.00	
Total Income	0.00	0.00	44,550.32	0.00	3,892.13	0.00	56,629.00	0.00	1,532.34	
Gross Profit	0.00	0.00	44,550.32	0.00	3,892.13	0.00	56,629.00	0.00	1,532.34	
Expense										
40110 · CERTIFIED PERSONNEL	1,916.66	0.00	0.00		3,071.26		38,436.26	0.00	0.00	
40130 · CLASSIFIED PERSONNEL	2,242.68	0.00	34,553.78	0.00	0.00	0.00	3,568.00	0.00	0.00	
40221 · SOC SEC TAX	132.10	0.00	1,995.36	0.00	0.00	0.00	272.96	0.00	0.00	
40222 · MEDICARE TAX	54.20	0.00	466.67	0.00	37.94	0.00	489.38	0.00	0.00	
40231 · TEACHER RETIREMENT	57.50	0.00	0.00		494.62		5,987.70	0.00	0.00	
40232 · COUNTY RETIREMENT	382.60	0.00	5,413.07	0.00	0.00	0.00	608.70	0.00	0.00	
40291 · SICK LEAVE PROGRAM	0.00		0.00		0.00		0.00		0.00	
40320 · EDUCATIONAL SERVICES	7,100.00	0.00	0.00	0.00	0.00	0.00	750.00		0.00	
40330 · OTHER PROFESSIONAL SERVICES	0.00		0.00		0.00	0.00	84.95	0.00	0.00	
40333 · PAYROLL SERVICES	0.00		0.00		0.00		0.00		0.00	
40335 · CONTRACTED SERVICE	0.00		0.00		0.00		0.00		0.00	
40339 · REGISTRATION FEE	0.00		0.00		0.00		204.50	0.00	0.00	
40340 · TECHNICAL SERVICES	0.00		0.00		0.00		50.15	0.00	0.00	
40420 · MOWING	0.00		0.00		0.00		0.00		0.00	
40421 · SANITATION SERVICE	0.00		0.00		0.00		0.00		0.00	
40430 · FACILITIES/REPAIR/MAINTENANCE	0.00		0.00		0.00		0.00	0.00	0.00	
40440 · POSTAGE MACHINE RENTAL	0.00		0.00		0.00		0.00		0.00	
40531 · POSTAGE	0.00		0.00		0.00		0.00	0.00	0.00	
40532 · TELEPHONE	0.00		0.00		0.00		104.85	0.00	0.00	
40550 · PRINTING	0.00		0.00		0.00		305.31	0.00	0.00	
40580 · TRAVEL	0.00		0.00		0.00	0.00	289.38	0.00	984.83	
40605 · FOOD	0.00		0.00		0.00	0.00	486.08	0.00	0.00	
40610 · SUPPLIES	61.10	0.00	0.00		0.00	0.00	315.10	0.00	40.67	
40615 · JANITORIAL SUPPLIES	0.00		0.00		0.00		0.00		0.00	
40620 · UTILITIES - GAS/ELECTRIC	0.00		0.00		0.00		0.00		0.00	
40640 · BOOKS/PERIODICALS	0.00		0.00		0.00		481.53	0.00	0.00	

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	Total 2710 - Leadership ...		2910 - DAIL		3010 - FRYSC - Fed		Total 3110 - IDEA		3210 - OVR Transition	
	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget
40648 · SOFTWARE/SOFTWARE MAINT	0.00		0.00		0.00		0.00	0.00	0.00	
40933 · INDIRECT COSTS	955.75	0.00	2,121.44	0.00	288.31	0.00	4,194.79	0.00	506.84	
Total Expense	12,902.59	0.00	44,550.32	0.00	3,892.13	0.00	56,629.64	0.00	1,532.34	
Net Income	-12,902.59	0.00	0.00	0.00	0.00	0.00	-0.64	0.00	0.00	

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	Total 3214 -ESSC Grant ...		3215 - AWARE		3315 - ESSC Grant Ele E...		3415 - DFC Youth Subst...		Total 3610 - ESL Fed	
	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget
Income										
31055 · VI RECEIPTS	0.00		0.00		0.00		0.00		0.00	
31060 · MILEAGE	0.00		0.00		0.00		0.00		0.00	
31310 · SLOTS/TUITION	0.00		0.00		0.00		0.00		0.00	
31636 · REGISTRATIONS	0.00		0.00		0.00		0.00		0.00	
31980 · REFUNDS & REIMBURSEMENTS	0.00		0.00		0.00		0.00		0.00	
31981 · KEDC REBATE (KPC)	0.00		0.00		0.00		0.00		0.00	
31996 · INDIRECT COSTS RECEIPTS	0.00		0.00		0.00		0.00		0.00	
33200 · STATE RECEIPTS	0.00		0.00		0.00		0.00		0.00	
34500 · FEDERAL RECEIPTS	32,975.23	0.00	0.00		0.00		0.00		1,123.00	0.00
Total Income	32,975.23	0.00	0.00		0.00		0.00		1,123.00	0.00
Gross Profit	32,975.23	0.00	0.00		0.00		0.00		1,123.00	0.00
Expense										
40110 · CERTIFIED PERSONNEL	833.76	0.00	1,412.12	0.00	1,026.38	0.00	0.00		363.43	0.00
40130 · CLASSIFIED PERSONNEL	0.00		0.00		0.00		4,006.48		0.00	
40221 · SOC SEC TAX	0.00		0.00		0.00		233.30		0.00	
40222 · MEDICARE TAX	10.14	0.00	20.48	0.00	12.48	0.00	54.55		9.18	0.00
40231 · TEACHER RETIREMENT	134.28	0.00	0.00		30.80	0.00	0.00		117.06	0.00
40232 · COUNTY RETIREMENT	0.00		0.00		0.00		576.03		0.00	
40291 · SICK LEAVE PROGRAM	0.00		0.00		0.00		0.00		0.00	
40320 · EDUCATIONAL SERVICES	0.00		0.00		0.00		0.00		0.00	
40330 · OTHER PROFESSIONAL SERVICES	0.00		0.00		0.00		149.70		0.00	
40333 · PAYROLL SERVICES	0.00		0.00		0.00		0.00		0.00	
40335 · CONTRACTED SERVICE	28,307.90	0.00	0.00		0.00		0.00		0.00	
40339 · REGISTRATION FEE	0.00		0.00		0.00		0.00		0.00	0.00
40340 · TECHNICAL SERVICES	0.00		0.00		0.00		0.00		0.00	
40420 · MOWING	0.00		0.00		0.00		0.00		0.00	
40421 · SANITATION SERVICE	0.00		0.00		0.00		0.00		0.00	
40430 · FACILITIES/REPAIR/MAINTENANCE	0.00		0.00		0.00		0.00		0.00	
40440 · POSTAGE MACHINE RENTAL	0.00		0.00		0.00		0.00		0.00	
40531 · POSTAGE	0.00		0.00		0.00		0.00		0.00	
40532 · TELEPHONE	0.00		0.00		0.00		26.21		0.00	
40550 · PRINTING	0.00		0.00		0.00		0.00		0.00	
40580 · TRAVEL	0.00	0.00	0.00		0.00		0.00		0.00	0.00
40605 · FOOD	0.00		0.00		0.00		0.00		0.00	
40610 · SUPPLIES	1,314.15	0.00	0.00		0.00		67.00		0.00	0.00
40615 · JANITORIAL SUPPLIES	0.00		0.00		0.00		0.00		0.00	
40620 · UTILITIES - GAS/ELECTRIC	0.00		0.00		0.00		0.00		0.00	
40640 · BOOKS/PERIODICALS	0.00		0.00		0.00		0.00		0.00	

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	Total 3214 -ESSC Grant ...		3215 - AWARE		3315 - ESSC Grant Ele E...		3415 - DFC Youth Subst...		Total 3610 - ESL Fed	
	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget	May 16	Budget
40648 · SOFTWARE/SOFTWARE MAINT	0.00		0.00		0.00		0.00		0.00	0.00
40933 · INDIRECT COSTS	0.00	0.00	114.61	0.00	0.00		409.06		9.79	0.00
Total Expense	30,600.23	0.00	1,547.21	0.00	1,069.66	0.00	5,522.33		499.46	0.00
Net Income	**2,375.00**	**0.00**	**-1,547.21**	**0.00**	**-1,069.66**	**0.00**	**-5,522.33**		**623.54**	**0.00**

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	3716 - School Academic...		TOTAL	
	May 16	Budget	May 16	Budget
Income				
31055 · VI RECEIPTS	0.00		26,227.98	0.00
31060 · MILEAGE	0.00		702.39	0.00
31310 · SLOTS/TUITION	0.00		3,070.20	0.00
31636 · REGISTRATIONS	0.00		500.00	0.00
31980 · REFUNDS & REIMBURSEMENTS	0.00		167.28	0.00
31981 · KEDC REBATE (KPC)	0.00		11,219.65	0.00
31996 · INDIRECT COSTS RECEIPTS	0.00		22,663.21	0.00
33200 · STATE RECEIPTS	0.00		85,856.36	0.00
34500 · FEDERAL RECEIPTS	0.00		94,619.36	0.00
Total Income	0.00		245,026.43	0.00
Gross Profit	0.00		245,026.43	0.00
Expense				
40110 · CERTIFIED PERSONNEL	6,246.30		169,162.80	0.00
40130 · CLASSIFIED PERSONNEL	0.00		83,805.60	0.00
40221 · SOC SEC TAX	0.00		5,090.67	0.00
40222 · MEDICARE TAX	74.90		3,211.03	0.00
40231 · TEACHER RETIREMENT	1,005.96		11,211.64	0.00
40232 · COUNTY RETIREMENT	0.00		14,531.60	0.00
40291 · SICK LEAVE PROGRAM	0.00		4,828.00	0.00
40320 · EDUCATIONAL SERVICES	0.00		10,394.49	0.00
40330 · OTHER PROFESSIONAL SERVICES	0.00		3,923.18	0.00
40333 · PAYROLL SERVICES	0.00		797.06	0.00
40335 · CONTRACTED SERVICE	0.00		28,307.90	0.00
40339 · REGISTRATION FEE	0.00		304.50	0.00
40340 · TECHNICAL SERVICES	0.00		238.80	0.00
40420 · MOWING	0.00		1,650.00	0.00
40421 · SANITATION SERVICE	0.00		168.72	0.00
40430 · FACILITIES/REPAIR/MAINTENANCE	0.00		930.21	0.00
40440 · POSTAGE MACHINE RENTAL	0.00		291.00	0.00
40531 · POSTAGE	0.00		90.95	0.00
40532 · TELEPHONE	0.00		397.76	0.00
40550 · PRINTING	0.00		305.31	0.00
40580 · TRAVEL	0.00		1,438.40	0.00
40605 · FOOD	0.00		1,749.84	0.00
40610 · SUPPLIES	0.00		3,242.50	0.00
40615 · JANITORIAL SUPPLIES	0.00		144.89	0.00
40620 · UTILITIES - GAS/ELECTRIC	0.00		2,776.62	0.00
40640 · BOOKS/PERIODICALS	0.00		481.53	0.00

Northern Kentucky Cooperative for Educational Services
Profit & Loss Budget vs. Actual
May 2016

	3716 - School Academic...		TOTAL	
	May 16	Budget	May 16	Budget
40648 · SOFTWARE/SOFTWARE MAINT	0.00		45.00	0.00
40933 · INDIRECT COSTS	586.17		20,508.75	0.00
Total Expense	7,913.33		370,028.75	0.00
Net Income	**-7,913.33**		**-125,002.32**	**0.00**